

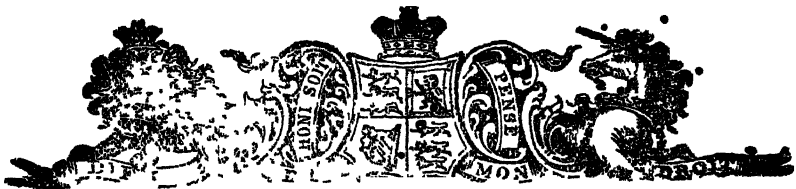
OFFICE MANUAL
OF THE
Accountant-General, Punjab.
Fourth Edition.

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PREFACE TO THE 4TH EDITION.

In this edition the arrangement is the same as in the third edition. In future this edition should be referred to in all cases. For the Gazetted Audit, Treasury Account, Forest and Record Departments, there are separate Manuals.

LAHORE :	}	W. H. MICHAEL, .
<i>Dated the</i> 1906.		<i>Accountant-General.</i>

*Register of Additions and Corrections to the Office Manual of the
Accountant-General, Punjab—continued.**

Number and date of the list.	Reference to pages in this volume on which the corrections have been made.

*Register of Additions and Corrections to the Office Manual of the
Accountant-General, Punjab.*

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The Accountant-General, Punjab.

NOTE.—The references made in this publication to the Civil Account Code, Volumes I, are to the 7th Edition, and II are to the 6th Edition, those to the Civil Service Regulations are to the 4th Edition and those to the Office Manual are to the 3rd Edition

CHAPTER 1.—GENERAL PROCEDURE.

Constitution of the office.

1.—The office is ordinarily composed of six Gazetted Officers, namely, the Accountant-General, the Deputy Accountant-General, three Assistants to the Accountant-General and the Chief Superintendent. These Officers control the work of 16 Superintendents and Members of the Subordinate Account Service, and of 152 members of the Clerical Staff. The permanent sanctioned establishment is, therefore, composed of 168 men of all ranks, who are distributed as follows among the different Departments of the office :—

General Department	...	...	...	...	...	3
Record Department	...	...	...	...	...	15
Treasury Account Department	...	...	...	...	...	72
Gazetted-audit and Pre-audit Departments	...	...	...	...	...	19
Pension Department	...	...	...	...	...	7
Resource Department	...	...	...	...	...	2
Budget Department	...	...	...	...	...	8
Compilation Department	...	...	...	...	...	25
Forest Branch	...	...	...	...	...	5
Reserve	...	...	...	...	...	12
Total						168

2.—In addition to the above permanent establishment 8 apprentices are employed, and attached to various sections of the office for training.

3.—The menial staff consists of 2 Book-binders and 5 Daftries, 2 Record-suppliers, 1 Jamadār, 2 Gardeners, 24 Peons (of whom one is sanctioned till a new building is provided) 3 Parāshes, 2 Chowkidārs, 1 Bhistā and 4 Sweepers (one of whom is sanctioned till a new building is provided). In addition to these, a Peon may be temporarily entertained whenever a Probationer is attached to the office. [*G. I., F. and C., No. 650, dated 16th February 1891.—Case C. G. 43 of 1889.*]

Distribution of work among Gazetted Officers :

4.—The distribution of the work of the office is ordinarily as follows :—

Accountant-General.—General, Record, Resource, Compilation and Budget, except routine matters.

Deputy Accountant-General.—Treasury Accounts.

I Assistant Accountant-General.—Gazetted-audit and Pre-audit.

II *Do. do. do.* Pension Audit and Pension Report and Compilation Routine.

III *Do. do. do.* Currency and Forest.

Chief Superintendent.—Routine Record, General, Resource and Budget.

Rules for admission of Apprentices.

5.—The following rules for the admission, &c., of Apprentices have been sanctioned by the Comptroller-General as a tentative measure subject to trial for three years; and in giving practical effect to them, endeavour will be made to maintain a fair proportion between the various castes and creeds and to prevent a monopoly of the appointments by any particular class of persons :—

(1). The clerical service is recruited ordinarily by the enlistment of Apprentices selected by means of a competitive examination restricted to nominated candidates not less in number than three times the number of Apprentices required.

The examination will be in the following subjects :—

					<i>Number of marks.</i>
1.	Dictation	...	...	...	100
2.	Arithmetic	...	...	...	250
3.	English Composition as tested by an essay on a given subject	...	...	...	200
4.	Hand-writing as exhibited in the essay written	...	...	...	50

(2). No one whose age exceeds 24 years or who has not passed the Entrance Examination or other corresponding examinations of an Indian University or the Government High School Examination will be admitted to this examination, but special exemptions from this rule may be permitted under the orders of the Comptroller-General to suit local requirements. Candidates will be required to produce certificates of good moral character signed by two well-known persons. If it is found necessary any where to limit the number of candidates a fee may be demanded from each which is to be credited to Government and not to be refunded.

(3). The examination will be held from time to time as necessity arises, a month's previous notice being given by means of advertisements in such newspapers as are considered suitable for the purpose by the Accountant-General or Comptrollers concerned. The advertisements should state the number of candidates to be taken.

(4). No one who obtains less than 50 per cent. of the marks in the aggregate and in arithmetic and hand-writing and 40 per cent. in the other subjects will be considered to be qualified for an appointment. The candidates who stand highest will be selected and will begin as Apprentices on an allowance of Rs. 20 each for the actual number of working days including gazetted holidays and Sundays. They will, subject to the conditions imposed in Rule 5, be appointed to the lowest grade of clerks as vacancies occur in order of seniority, provided they have given satisfaction as Apprentices.

(5). Not less than three-fourths of the vacancies will be filled up by the promotion of Apprentices recruited as above described. The remainder may be filled up first by the selection of a few typists not exceeding the number of type-writing machines used in the office; secondly, by men of specially high educational attainments and likely to become useful Superintendents; and, thirdly, by the appointment of Europeans, Eurasians, Mahomedans and others for whom a general competitive examination is not quite suitable. The appointments in all these cases will be on probation for 6 months or a year as the Accountant General may decide in each case. The typists should be selected by means of a competitive examination after suitable notice. The examination should consist of the type-writing of a piece of manuscript containing a few typographical errors and omissions. Marks will be given for speed as well as for intelligence displayed in copying.

NOTE.—On admission an Apprentice is required to produce a health certificate from the Civil Surgeon, Lahore, to show that he is in a fit state of health to be admitted,

Training of Apprentices.

6.—An Apprentice should spend at least three months in each of the important sections, but not more than three months at one time in each before he is confirmed. He also should be examined in his knowledge of ordinary audit and account rules and practice before confirmation.

7.—The Chief Superintendent should keep a register of Apprentices showing their distribution, and should keep a record, in tabular form, say 24 columns to cover a maximum of two years, to show what sections an Apprentice has been in; and the Superintendent of each Section should see that his Apprentices are really taught: they should be given Codes and Manuals to read: and never employed on merely mechanical work such as copying, letter clerk's work, mere posting and totalling: they should know how to do these things, but not be kept at it, if it can possibly be avoided, and it must be distinctly understood that in future, the Apprentice is not an addition to the strength of a Section to make up for men on leave, etc.

8.—The register of employment of Apprentices should be submitted for the Accountant-General's inspection once a month. Space will be given in each line, for the Superintendent under whom each Apprentice is employed to record at least once every two months his opinion of his character, and to state that attention is being given to the proper instruction of the Apprentice in the Section's work. To effect this instruction, Apprentices should ordinarily be detailed to the special care and supervision of a selected auditor or trained assistant of like standing and should always be under the special notice of the head of the Section.

9.—Promotion of Apprentices to the 6th class of Clerks on Rs. 20 a month will be made according to merit as evidenced by the Office Entrance Examination: provided (1) the Apprentice has given entire satisfaction in the discharge of the work on which he has been employed, (2) has attended office regularly, and (3) has produced the health certificate prescribed in Articles 40 and 50 of the Civil Service Regulations and satisfied the conditions in paragraphs 6 to 8 above. Permanent promotions to the higher classes of Clerks will be made by selection, the best qualified Clerk being chosen, and of two equally qualified the Senior in office-rank.

10.—The services of any Apprentice who, after a fair trial, does not show sufficient aptitude for the work, or who fails to comply with the rules and regulations of the office, will be dispensed with.

Office Attendance.

11.—The hours of attendance at office are from 10 A.M. to 4-15 P.M. These are the ordinary hours, but when there are arrears or when pressure of work arises, Superintendents and Assistants in charge of Sections are empowered to require the attendance of their subordinates until 5 P.M. If the Superintendent considers that there is reason for requiring a Clerk to remain in office later than 5 P.M., or to be present before 10 A.M., he should report the matter for the orders of the Gazetted Officer in charge of the Department. Those only who have no arrears can be allowed a holiday on the last Saturday.

12.—All Assistants are expected to be in their places punctually at 10 A.M. No Clerk should leave office during the day without the permission of his Superintendent, nor should a Superintendent without the sanction of his Gazetted Officer, but a quarter of an hour may be taken for luncheon at 1 o'clock.

13.—An Attendance Register has been prescribed for each branch of the office. As each person arrives at office, he should note the time of his arrival in the Attendance Register of his Department and then commence work. At 10-10 A.M. the Register should be initialled by Superintendents and laid before the Gazetted Officer in charge, except in the case of the Registers of the Departments directly controlled by the Accountant-General, the Registers of which will be submitted to the Chief Superintendent together with those belonging to his own Sections. Any one arriving after this time will go into the room of the Gazetted Officer concerned and note the time of his arrival there. All cases of unpunctuality will be taken into account and noted in a Register of Late Attendance described below. Once a month (say the first week) the General Clerk should submit to the Accountant-General, through the Chief Superintendent, the Register of Late Attendance written up for the previous month for inspection.

Late Attendance Register.

14.—At the close of a calendar year the register will be totalled. The total number of "lates" against each person will be divided by 3 and the number thus arrived at excluding fractions will be debited against his name in the casual leave register for that year. If this number added to the number of casual leave taken by him during the year exceeds 12 the balance of days will be debited against his name in the casual leave register for the following calendar year to reduce the number of days admissible as casual leave for that year.

Report by overhaul.

15.—Each Superintendent should every fortnight before leaving office see that everything in his Section is in order. As far as possible Assistants should have nothing with them but papers actually in use. Immediately a file has been finished with, it should be returned to the Record Department and a receipt for it taken. Superintendents should overhaul the papers on their Assistants' tables, racks, stools, pigeon-holes, drawers, etc., to see that nothing escapes disposal. The result of each inspection should be submitted to the Gazetted Officer in charge on the day following the date of inspection. Order, neatness and system is taken into consideration in deciding on merits for promotion or the grant of increment.

Prohibition to taking vouchers, etc., to homes by Assistants.

16.—No documents, whether vouchers, bills or letters, and no books or registers should be taken by Assistants to their homes on the plea of desiring to examine and dispose of them at their houses or on any other pretext whatever. The work of each Assistant, by the large addition to the office establishment, has been considerably reduced and lightened. It is now possible for an Assistant by steady work without frittering away time by too frequent visits to tiffin rooms or otherwise to complete his work during office hours and when necessity arises by sitting late or coming earlier to dispose of the work in office. Any Assistant infringing these orders will be severely dealt with. These orders do not apply to Superintendents and Clerks in charge of Sections.

Holidays.

17.—A memorandum will be sent to the Accountant-General through the Chief Superintendent and other Gazetted Officers by the General Clerk one day before the occurrence of any holiday in accordance with the following orders by the Government of India.

(1). * * * * *

(2). The holidays to be given may be divided into four classes. The first two classes are (1) those prescribed by Section 25 of the Negotiable Instruments Act, 1881 (XXVI of 1881) and (2) those declared by the Local Government by Notification under that section to be public holidays. The third class of holidays are holidays announced by the Local Government to take effect in Government offices either in respect of all classes of Government servants or in respect of the class who observe the fair or festival on account of which the holiday is announced. Lastly, there are local or special holidays, such as the Sipi Fair day or the last Saturday of the month.

(3). The general rule in respect of the first two classes of holidays mentioned above should be to close an office entirely, subject to the conditions (1) that a holiday notified under the Act may be stopped in the case of any individual guilty of idleness or inattention to duty unless the day in question is deemed specially sacred by the members of the religion which the offender professes and (2) that very urgent work may be required on a holiday provided that a man who has to attend on a holiday shall get another one in its place, and that, if possible, a man of the religious persuasion who observes the holiday shall not be called upon to work on it. In the case of holidays given on account of a local fair such as the Sipi Fair, or on the last Saturday of the month on the ground that the state of the work permits of a holiday, all establishments should be allowed, subject to the conditions laid down in the case of holidays under the Negotiable Instruments Act, to take full advantage of the holiday.

(4). On holidays announced by the Local Government, the general rule should be to close an office only where the absence of the persons on whose behalf the holiday is given will prevent the work of the office from being properly done. To this rule an exception should be made in respect of the Christian holidays which should, if possible, be granted to all establishments, whatever their race or creed. [*Office Memo. No. 5412—G. I., Home Department, Public, dated 30th September 1901—Case G. P. 23 of 1901.*]

Casual Leave.

18.—In addition to the leave admissible under the Civil Service Regulations, casual leave not exceeding twelve days including Sundays and holidays occurring during the period of casual leave in each calendar year may be granted by the Gazetted Officer in charge of the Department to any Superintendent or Assistant. Holidays at the beginning and end of casual leave need not be counted as casual leave; but there is a very great tendency to apply for casual leave with the intention of tacking on holidays, and such applications must be carefully scrutinised. In all applications for such leave the holiday should be distinctly specified by the applicant himself. A Register of the casual leave enjoyed by each Assistant during the calendar year is maintained in the General Department whose certificate showing the admissibility of the leave should invariably be taken on the printed form of application before the leave is applied for or sanctioned. The General Clerk should at the end of the month check this Register with the Attendance Books of the different Sections.

19.—All applications for casual leave except in cases where the necessity for leave cannot be possibly foreseen should be submitted so as to reach the Gazetted Officer two clear days at least before the leave is required. Failure to do this may entail refusal of leave.

20.—Absence from office without leave renders the person liable to dismissal, except when the cause is sudden illness or unforeseen circumstances of a pressing nature. The reason of absence should be communicated at once, and if it is due to illness a medical certificate should, if the Gazetted Officer so direct, be produced.

Leave other than Casual.

21.—Leave to Assistants for a period not exceeding one month may be sanctioned by the Gazetted Officer in charge, provided the necessary arrangements can be made for the conduct of the applicant's work within the Department. The Deputy Accountant-General may sanction leave to members of his Department up to three months under the same condition. All other cases require the orders of the Accountant-General and any re-arrangement necessary for providing for the absentee's duties should be submitted for his sanction. Clerks should not be recalled from leave without the orders of the Accountant-General in each case.

(a). All members of this office who take leave (not casual) on account of ill health must produce a medical certificate of fitness before rejoining.

(b). Applicants for leave on medical certificate or for leave on medical grounds should not ordinarily leave the station until the medical certificate of their medical attendant is countersigned by the Civil Surgeon, and they obtain the permission of the Accountant-General, unless the Civil Surgeon advises immediate departure.

(c). Applicants for leave of any kind must attend office to make over charge of their papers, etc., unless prevented by infectious disease or certified to be unfit to attend office.

22.—In the case of applications for leave other than casual leave, the certificate showing the applicant's title to it should be countersigned by the Superintendent of the Gazetted-audit Section. All members of this office who take leave (not casual) on account of ill health must produce a medical certificate of fitness before rejoining.

Small-pox or other infectious disease.

23.—All cases of the occurrence of small-pox or other infectious disease in the house in which a Clerk or other employé of the office is living, should be immediately reported, and he should not attend office pending

orders. If a person is found concealing such a case, very severe measures will be taken, but if, on the other hand, he promptly reports the matter, his absence from office will be treated with every consideration, casual leave being given as far as possible. A certificate from a Medical Officer that there is no danger of infection will be required before the Clerk or other employé will be allowed to attend office. In case of measles a Clerk should not attend office for 10 days after the disappearance of the rash from the patient. (*Civil Surgeon's No. 323, dated the 16th May 1905.—Case Mis. 14 of 1905-06.*)

24.—Applications for leave by the menial staff, except those serving under other Gazetted Officers, will be disposed of by the Chief Superintendent, who will refer the application for orders of the Accountant-General should circumstances arise requiring such a course. All such applications should be sent to the Chief Superintendent through the General Clerk who will be careful in making his proposals for leave vacancies, transfers, &c., to obtain the opinion of the Superintendents under whom the men are employed before submitting the papers to the Chief Superintendent.

25.—Except for special reasons no extension of leave will be allowed and applicants must ask, in the first instance, for all the leave they require.

NOTE 1.—Mennial servants may be granted casual leave for twelve days in a year. Should it be thought necessary to extend this period in any special case, the orders of the Accountant-General should be obtained.

NOTE 2.—With a view to prevent inconvenience it has been decided that no one in this office should leave the station even on a holiday or Sunday, without obtaining the previous consent of his official superior—i.e., Clerks and office menials of their respective Superintendents; Superintendents and orderlies of their Gazetted Officers; and Gazetted Officers of the Accountant-General.

Taking over charge.

26.—Every Superintendent or Clerk when taking over charge from another, even temporarily, should ascertain as far as possible that the work is up to date and in order, and if such is not the case, he should at once bring the facts to the notice of his immediate superior in writing. Unless he does so he, as well as the person who gave over charge, will be held responsible for any arrears or irregularities subsequently discovered.

Study for Examinations.

27.—In future no member of the office may study for any Examination other than an Examination to be held in the office or take any steps towards obtaining or qualifying himself for any employment outside the office without obtaining the previous sanction in writing of the Accountant-General. Such sanction will not ordinarily be given within five years of the date of joining the office.

Appointments and Promotions.

28.—An outsider's first appointment to any grade will always be on probation for six months, and he may be discharged at the end of that period if it seems probable that he will not become an efficient Assistant. Clerks or Apprentices wishing to resign their appointments will ordinarily be required to give a month's notice of their intention to do so or forfeit the pay or allowances due to them.

29.—Promotions will be made according to the ability and diligence shown by each Clerk and seniority alone will not give any claim to promotion whether acting or permanent, and for this purpose the Character Rolls will be consulted.

Subordinate Account Service.

30.—Appointments to this service will be made in accordance with the rules on the subject contained in the Civil Account Code, and, when desirable, outsiders will be appointed. Assistants on the Clerical Staff have this advantage that they can by their work make their merits known to the Head of the Office, and this they can do by thoroughly qualifying themselves in the work of the office and by affording evidence of their capability to assume duties of a higher and more responsible character.

Annual Increments.

31.—The General Clerk will keep an Increment Register in which will be entered at the beginning of each month the names of the persons to whom increments fall due in that month. The Superintendent of the Pre-audit Section should certify that the increments are admissible under the Civil Service Regulations. The Register should then be circulated to the Department concerned for report as regards conduct, &c. Increment to Superintendents should be reported on by Gazetted Officers, and to Clerks by their Superintendents as well as Gazetted Officers. A special report on each occasion should be made in the register in respect of the work of men recommended for increment showing whether any unfavourable comments have been recorded. The Register should be submitted to the Accountant-General by the 20th of each month, and when his orders are passed the General Clerk will prepare the necessary certificates.

Character Record and Confidential Report.

32.—It has been directed by the Comptroller-General that a character roll of each Assistant in a Section should be maintained by each Gazetted

Officer in charge of a Section or Sections. The record of all serious faults and irregularities committed by each Assistant as well as any specially good work rendered by him should be kept in this register. Each Superintendent and Assistant in charge of a Section is recommended to keep such a register in which he should note all cases of careless and untidy work, and every entry should be communicated to the person concerned immediately it is placed on record and his initials taken in token that he is aware of the particular fault or faults recorded against him and so give him an opportunity to do better.

33.—The Confidential Report on the members of the Subordinate Account Service for the Comptroller-General which is due on the 5th February each year is only to be submitted on the printed forms supplied by the Comptroller General, and in preparing it the following points are to be observed :—

- (a).—Names should be uniformly spelt; (b) each of the columns should be filled up independently for each subordinate reported on, abbreviations like “ditto” never being used; (c) the report on each subordinate should be separately initialled and dated; (d) the reason for any striking difference in the nature of a report on a subordinate from that for the previous year should be noticed and explained; (e) in any case in which the reporting officer has not himself had an opportunity of judging of the character and work of a subordinate, the name of the officer on whose opinion the report is based may with advantage be given; and (f) the distinct number assigned by the Comptroller-General should be given against the name of each subordinate reported on. The numbers allotted by the Comptroller-General to the members of the Subordinate Civil Account Service in this office will be found in the last copy of the Confidential Report which is in possession of the Accountant-General.

Fines.

34.—Under the orders of the Government of India the practice of fining members of the clerical and ministerial establishments in all Secretariat and other Government offices (English and Vernacular) is prohibited. The forms of punishment that can be suitably resorted to for the purpose of discipline are official reprimand, addition to work, postponement of increment of pay, stoppage of promotion, reduction of existing pay, entry of misdemeanours in the service book, suspension, and, in the last resort, dismissal from the service of Government.

35.—The above does not apply to the menial establishments, for whom there is no other means of punishment for petty carelessness, lateness and idleness, and whose position is very similar to that of domestic servants.

NOTE.—To reduce a Clerk's pay for such a period as a month only is a contravention of the above order.

Petitions.

36.—Apprentices and persons already employed in the office are not allowed to present petitions for employment, promotion, &c., as their claims will receive full consideration without them.

Order Books and Government Gazettes.

37.—Two Order Books are kept up, lettered A and B. In Order Book A are entered, after approval by the Accountant-General, all orders affecting the leave and promotion of members of the Office establishment. In Order Book B are similarly entered all orders regulating the procedure of the office, the distribution of work. The orders, after being signed by the Accountant-General, will be circulated with the prescribed form to all Gazetted Officers and Superintendents concerned. The books should be carefully handled as they are of a permanent nature and may be referred to years hence.

Menial Staff.

38.—The Jamadár will usually be in attendance on the Accountant-General. He will be responsible for seeing that the chowkidárs, faráshes, bhasties and sweepers attend to their legitimate duties, that the office is opened and aired early in the morning, that it is properly closed at night, that the peons, except the Officers' and Superintendents' orderlies, attend punctually, and that any neglect of duty on the part of the menial staff is reported by him to the Chief Superintendent through the General Clerk, who will, if necessary, enquire into the statements made in the report before submitting it.

39.—The General Clerk is held directly responsible, under the supervision of the Chief Superintendent, as regards the sanitary arrangements and ventilation. He must among other things see that all doors, windows, skylights, etc., are opened by the menials in charge every morning early before office hours and every evening. Thorough and free ventilation through the office should be secured by opening up all inside doors, &c., and tying up all clicks and purdás. During office hours also windows and doors should be kept open so far as this can be done without inconvenience to men working. It is not of course intended that the Clerks should be exposed to drafts in the cold weather or excessive heat in the hot weather. The General Clerk will also see to the regular periodical cleaning of the windows and skylights and the

wire netting over the latter. The Chief Superintendent should also see that these instructions are observed in the Currency Office portion of the building. The General Clerk will also from time to time visit the latrines and see that they are properly kept and report weekly in person to the Chief Superintendent. The latrines should be tarred every fortnight or so and phenyle supplied to the sweepers for free use in the latrines and urinals. In the hot weather the General Clerk will see that the *punkha* and thermantidote coolies and bhisties are employed in their places, and in the cold weather that firewood is supplied to each fire-place, but the appointment and dismissal of these men will rest with the Chief Superintendent.

NOTE 1.—Owing to a fire which occurred in a Public Office, the Secretary to Government, Punjab, in the Public Works Department, directed the attention of all Government officials occupying public buildings to the necessity for seeing—

- (a) that the firewood used in fire-places is cut into pieces of such size that they will go well within the chimneys; and
- (b) that all fire-places are furnished with fenders.

The General Clerk will be held responsible for seeing that these orders are strictly carried out during the winter months.

NOTE 2.—See P. W. D. Circular Memo, No. 421 G., dated the 31d February 1906, under which hand grenades and tubs of earth are provided for the office building as a protection against fire (case Mis. 27 of 1905 O6).

40.—When the *dák* is opened by the Chief Superintendent, the Jamadár will be present in the Chief Superintendent's room to assist the *dák* opener and on such occasions the General Clerk will arrange for a *chaprásí* to attend to the calls of the Accountant-General. He will be careful to arrange that order is kept and, lastly, will be responsible, with the *chowkidárs*, for the safety of the property in the godown and of the office generally.

Service Books.

41.—The Service Books of all the members of this office are kept in a locked almirah in charge of the Chief Superintendent, but in accordance with Article 819 of the Civil Service Regulations it is the duty of every Officer to see that his own Service Book is regularly kept up, except as regards the records of leave, suspension and interruption of service, and that all erasures in it are properly attested.

42.—As far as possible the Service Books should not be given to Assistants as they are liable to be mislaid and lost. All entries to be made by the Assistant concerned should be done in the General Department and the General Clerk after the Service Books have been passed by the Chief Superintendent or Accountant-General, should lock them up in the almirah in the room of the Chief Superintendent.

43.—The General Clerk will be responsible for keeping the Service Books, of the menial staff written up to date, for seeing that entries relating to leave,

etc., are regularly made in all Service Books in accordance with Article 821 of the Civil Service Regulations, and that the entries on the opening page of Service Books are renewed or re-attested at least every five years as required by instructions on the opening page of the Service Book, and that finger and thumb impressions are taken on the first page of the Service Book in the presence of the Chief Superintendent who will attest the fact with his signature in the Service Book.

State Telegrams.

44.—As serious inconvenience and delay is often caused by the manner in which telegrams are addressed to the Head-quarters of Government, the Punjab Government requests all Officers to note that telegraphic communications should be invariably addressed to "Punjab" or "Junior Punjab" according as they are intended for the Chief or Junior Secretary.

45.—A record of telegrams issued by this office will, before despatch, be kept by the General Clerk in a separate register to be maintained in the prescribed form which should be printed and bound.

46.—The register will be laid by the General Clerk every day before the Chief Superintendent, with the telegraph receipts which have been received since the examination of the register on the previous day and with the office copies of the telegrams written on the counterfoil provided with the telegram forms. These office copies of telegrams should always bear a note under the hand of the Superintendent of the Section concerned, indicating their classification as "Deferred," "Ordinary" or "Urgent" The Chief Superintendent will see that each receipt is in order, and that the value of the stamps it bears agrees with the cost entered in the register. He will then initial the entry in the register and the office copies of the telegrams. Telegrams received inwards should be pasted on half foolscap sheets before being filed in cases. This register is also initialled by the Accountant-General when the contingent bill is put up for passing.

47.—For confidential messages and messages sent by the Accountant-General out of office hours, the telegraph receipts, with such detail as the Accountant-General may think fit to communicate, will be sent to the Chief Superintendent with the Accountant-General's initials on each receipt. They will be entered in the register and their cost re-imbursed to the Accountant-General through the Chief Superintendent.

NOTE.—The post copies of telegrams sent outside the Province should be prepared by the Department which drafted the telegrams, and laid before the Gazetted Officer concerned for signature shortly after the telegrams themselves are sent to him to be signed. It is not necessary to send post copies of telegrams despatched to stations within the Punjab, but this rule does not apply to the Resource Department which will continue to prepare post copies of all telegrams despatched by it.

Disposal of Telegrams received.

48.—For the receipt and disposal of all telegrams received, except those of the Resource Branch, a register in two parts in Form “8 (a) R. D.” will be maintained by the Superintendent, Record, for record of receipt, delivery and disposal.

49.—All telegrams will be sent direct by the Accountant-General to the Superintendent, Resource, as the majority of the telegrams relate to the Resource. He will keep his and send the remainder through a simple transit register to the Superintendent, Record, and take his acknowledgment in it. The latter will immediately enter them in detail in the telegram register and send the telegrams and register through an Assistant of his Branch to the officers concerned and after taking their initials on the telegrams send the register and telegrams to the Superintendent concerned who will set his initials and note the time of receipt in the register. Thereafter he will be responsible for prompt disposal and note of the fact in the telegram register under his initials and date.

50.—The Superintendent, Record, will daily see that “Column of Disposal” is promptly and regularly filled in. Telegrams outstanding on the third day from date of receipt should be reported to the Officer concerned.

Superintendents' Note Books.

51.—Superintendents and Assistants in charge of Sections should keep up a Note Book with an index to it, in which important orders affecting the working of their respective Departments, which will not appear in the Standing Orders, this Manual, the Departmental Order Books of the G. A. and P. A. or T. A. Departments, as well as all orders affecting the procedure, etc., of their Departments, should be clearly noted and circulated among their Assistants. Superintendents and Assistants should invariably, on return from leave, make themselves acquainted with any orders entered in these Note Books passed during their absence from office. These books will be office property and should be handed over by Superintendents to their successors in charge. Each Note Book kept under this order should be submitted on the 1st of each month for review by the Gazetted Officer in charge of the Section to which it belongs.

Remarks on documents received.

52.—No remarks or orders should ever be written on letters or other documents received in the office, except by a Gazetted Officer. This does not,

of course, refer to such remarks as "Noted," etc., on inward papers, or orders for recording them. If any Superintendent or Assistant has any remarks of a permanent character to make, he should write them on the prescribed foolscap size order form. If it is not necessary to keep the remarks on record, they should be written on a memo. form which should be destroyed after the object for which they were written has been attained.

NOTE.—In the case of Un-official references and letters addressed to Government Heads of Departments through the Accountant-General the Record Department will put on A. G. No. R. D. form and all office notes, etc., will be recorded on it to be the Office record of the passage of the reference through the office.

Responsibility for facts and figures.

53.—All information prepared in the Treasury Account and other Departments of the Office for Government or for Controlling and other Officers must invariably be tested and vouched for by the Superintendent or the Assistant in charge of the Department supplying it. This includes all facts and figures which find a place in drafts and reports, as well as regular statements or statistical returns. Superintendents are not permitted to leave to their subordinates the duty of checking or bearing responsibilities for results which have to issue under the name of a Gazetted Officer.

Preparation, approval, etc., of drafts.

54.—Drafts pertaining to the Departments directly under the Accountant-General will be approved by him, and any others which he may specially direct should be submitted to him. All other drafts and returns will be approved by the Gazetted Officer in charge of the Department. In cases where a note has been made by the Accountant-General on a letter indicating the reply that is to be given, the drafts should be submitted to him for approval before being copied.

55.—Drafts should be written neatly and legibly only on the form prescribed for the purpose. They should be divided into paragraphs which should be numbered, a fresh paragraph being devoted to a new statement or to a fresh argument. The subject of the letter under reply should always be briefly but clearly stated in the opening of the reply, unless the reply practically repeats the whole of it in an affirmative or negative form. It is not enough to quote simply the number and date. Whenever a draft is much altered, it should be recopied before being submitted to the Gazetted Officer. Superfluous words such as "*the month of February*" "*the sum of Rs. 10,*" "*the books of this office*" (for our or my 'books' and many more such, which merely lengthen drafts, should be rejected. All ambiguous terms, such as "*former,*" "*latter,*"

"yesterday," "to-morrow," "ultimo," "proximo," "instant," "current" and others, the meaning of which depends on the context, should be avoided, and so should also all such colloquialisms and abbreviations as "will have to be done," "he has to do," "to do the needful," "don't," "can't," &c. The orthography of Indian proper names, should be strictly followed; and, lastly, all long notes, remarks or enquiries should never be written on drafts, but on separate paper, foolscap being used when the remarks, etc., are to be preserved, and the memo. forms in other cases.

Noting in Office.

56. - Unnecessary noting from Auditor to Examiner and from Examiner to Superintendent and with other similar Assistants in other Sections should be discouraged. As a rule it should not be necessary for any one but the Superintendent or occasionally an Examiner to note after making personally all necessary enquiries in submitting doubtful cases for orders of a Gazetted Officer. Auditors should take verbal instructions or orders of Examiners and Examiners of Superintendents.

Notes should never be written passing papers from one Section to another.

57.—In addition to the instructions given above, the following points should be carefully observed :—

- (a). The description by initials, number, and year of the case, and its subject should be entered at the top of the draft when they are known to the writer. Should he be unaware of the existence of a case on the subject, or think that the draft should be formed into a new case, he will send it with a memo. to the Record keeper, who will proceed as directed in the Record Manual, and at once return the draft to the sender with the particulars of the case filled in, and direct the Case Clerk to transfer the case to the person concerned.
- (b). In the case of letters and other documents which require a reminder, the orders contained in the Record Manual should be carried out.
- (c). The Department or Section of the office from which the draft is issued should be noted by entering its initial letters just above the blank space after the word "No." in the draft heading. The following is a list of the distinctive initials used; no others should ever be employed.—

G. D. for General Department.

T. A. for Treasury Account Department,
T. A. Section.

T. B. for Treasury Account Department,
T. B. Section.

T. C. for Treasury Account Department,
T. C. Section.

T. D. for Treasury Account Department,
T. D. Section.

T. M. for Treasury Account Department,
T. M. Section.

S. A. for Treasury Special Audit.

G. A. for Gazetted-audit Department.

P. A. for Pre-audit Department.

C. D. for Book and Compilation Department.

B. for Budget Department.

P. for Pension Department.

R. for Resource Department.

R. D. for Record Department.

F. D. for Forest Department.

D. for Deposit Section.

The number will be entered below these initials by the Despatcher, who will refuse to accept any draft which does not conform with this rule.

- (d). Care should be taken that the number of the letter under reply is always distinctly quoted in the draft.
- (e). Drafts should be written, and any necessary alterations made, as neatly and clearly as possible. If paper has to be added, it should be blank foolscap.
- (f). Letters and copies of letters addressed to Government Officers should not be communicated to outsiders by means of endorsements, but they should be answered by separate letter.
- (g). Letters for the Deputy Commissioners, District Judges, Treasury Officers, Civil Surgeons, District Superintendents of Police and other Civil Officers attached to the Kangra, Hazara, Ambala, and Jullundur Districts, should be addressed in the case of the first two districts to Nurpur and Abbottabad, and in the case of the other two districts to Ambala City and Jullundur City respectively.
- (h). No reference should be made in official correspondence to the Proceedings of Government or to letters published therein unless they have been received separately.
- (i). Particulars of any enclosures to be sent should be carefully inserted in red ink in the space provided for the purpose at the foot of the draft, and the enclosures themselves should ordinarily accompany the draft when it is sent up to an Officer for signature, and be returned and passed on with it to the Despatcher, who will make them over with the draft to the Examiner,

Copying Section, to be kept with it until the fair copy has been signed by the Gazetted Officer concerned. Fair copy of important drafts in addition to those addressed to Government and Comptroller-General should be examined carefully by the Examiner or Assistant Superintendent of the Section responsible for the issue of the draft before being submitted to the Gazetted Officer for signature, and it should ordinarily be examined and certified to as correct by the drafter himself who should affix his signature legibly in the left hand lower corner of the approved drafts in token of its having been found correct by him. The Superintendent should himself make a note for the copying branch in the upper left hand corner of the first page of any drafts of which he may wish to examine the fair copy himself in place of the Examiner or Assistant Superintendent concerned. When the enclosures are bulky, or cannot conveniently be sent with the draft, the name of the person from whom they are to be obtained should be noted in red ink at the foot. When an original paper is sent with the letter to be copied as an enclosure, a note to that effect should also be made in red ink, e.g., "Inward G.I., No. 3172 to copy," or "Outward No. $\frac{G.D}{5118}$ to copy."

- (j). The Government of India should not be addressed without the special permission of the Accountant-General. If an Officer thinks that some matter should be referred to it, he should put up a note on the subject, and the Accountant-General will then determine whether it is necessary to address the Government of India, or not. References to the Government of India should be as few as possible and should only be made when absolutely necessary.
- (k). Superintendents and Assistants in charge of Departments should, as a rule, conduct all the important correspondence of their Sections. Letters to Government, the Comptroller-General and other high authorities should also be ordinarily drafted by them, unless they are on merely routine matters.
- (i). Copies of Government letters, especially of Government of India letters, should not be forwarded as enclosures, as it is seldom necessary to do so and in many cases very undesirable.

In the case of drafts prepared for the Punjab Government, the following instructions should also be strictly observed:—

- (I). The name as well as the designation of the Secretary to whom the letter is addressed should be stated at the top of each draft to admit of the same being entered in the fair copy.
- (II). The paragraphs of the letter should be numbered, and when there are more than eight paragraphs, a brief abstract of each paragraph should be given in the margin.
- (III). In submitting questions for orders, any previous correspondence that may have taken place on the same subject, should be quoted by number and date, and when a reference is made to any previous letter or to any numbered paragraph of a previous letter, the substance of such letter or paragraph should be briefly stated. In short, every letter should, as far as possible, be made intelligible and complete in itself and should not need for an elucidation of its meaning reference to another document. Original correspondence should be forwarded whenever this can be done without inconvenience and its return requested; but unnecessary enclosures should not be submitted.
- (IV). All tabular statements should be numbered from left to right and when a statement has subordinate headings, the numbering of the columns should run along through the subordinate headings. When a statement with side columns runs over a number of columns, the side entries should also be numbered at the beginning and the numbering should be repeated at the end of the statement.
- (V). To enable the Examiner, Copying Section, to fill up correctly the docket form which is to accompany every letter to the Punjab Government, the Superintendent of the Section to which the draft appertains should see that the following information is supplied either by an Office Note on the margin of the draft or by a separate slip of paper attached to it, before the draft is sent to be copied, viz., (1) the Department of the Secretariat from which the letter replied to was issued, (2) the sub-head, (3) the file number, and (4) an abstract of the draft. The particulars for filling up (1) to (3) will be found in the Government letter itself, and the abstract of the *draft* should be as brief as is consistent with a clear statement of the subject of the letter, and it should

invariably contain a reference to the letter replied to by quotation of its number and date.

58.—Drafts should be sent up to Officers complete with the cases to which they belong, except when the subject is so clear that no previous correspondence at all appears necessary, or when it may be manifestly more convenient to send up only three or four papers and not the whole case. When such is the case, the three or four papers sent up must be put up into a separate envelope and securely tied to the file. If the drafts are passed before 4 o'clock, the cases or papers will be returned by the Gazetted Officers with the drafts to the Superintendent or Assistant in charge of the Department and will be sent by him to the Despatcher up to 4 o'clock. Drafts which are not returned by 4 o'clock must be kept by the Officers concerned, but the Superintendent or Assistant in whose name they stand should remember that he is responsible for the case, and for any unusual delay that may occur in its disposal. A similar rule applies to the case of a Gazetted Officer sending a case which stands in his name to a subordinate to obtain some information.

59.—On the day before the office closes for one or more holidays, no drafts will be made over to the Despatcher after one o'clock. All such drafts as are passed, however, on the last day after 1 o'clock should be arranged for in the sections concerned to have them fair copied, signed by Gazetted Officers and despatched on the last working day before office closes, the Superintendents of Sections being responsible to *personally* see that they are so despatched.

60.—When a draft is returned to the Superintendent he should re-affix his initials and date to it to show that he has seen it and has no further remarks to make. If he wishes to offer any remarks, he should do so upon a separate paper. When the draft is finally passed, the person conducting the case should forward it to the Despatcher taking his receipt for it in a Transit Register, in which the date and time of delivery should be noted. The Despatcher should decline to receive a draft which does not fully comply with this rule. If any drafts or papers submitted for orders remain with a Gazetted Officer for more than three days, the Superintendent concerned should submit a memo. reminding him of them and will be held responsible for any delay if he omits to do so, as stated in paragraph 58 above.

Signature to documents and retrenchment slips.

61.—All letters and statements referred to in the Civil Account Code, Article 1690, will be signed by the Accountant-General, or, in his absence, by the Deputy Accountant-General for him.

62.—Ordinary letters will be signed by Gazetted Officers under their own designations.

63.—All letters and statements for the Government of India and Comptroller-General will be signed by the Accountant-General, and all communications to the Local Government will be so signed.

64.—Communications to the following authorities will also be signed by the Accountant-General, unless they are of a purely routine nature:—

- (1). Secretaries to any Government.
- (2). The higher Military authorities.
- (3). Commissioners.
- (4). Chief Court.
- (5). Financial Commissioners.
- (6). Other Accountants-General.
- (7). Heads of Departments under the Government of India.
- (8). Ditto ditto other Governments than the Punjab.
- (9). Political Agents.
- (10). Private Secretary to the Lieutenant-Governor.

Also all letters—(i) conveying censure or disapproval ;
 (ii) laying down a general principle ;
 (iii) altering an existing practice ;
 (iv) affecting personal matters in dispute, such as pay leave, &c. ;
 (v) conveying a final decision on an appeal from the ruling of an Officer of this office.

Deductions and disallowances should not be made on claims from the following offices without the Accountant-General's sanction, and all communications making such deductions should be signed by him. Ordinary retrenchment slips should not be sent to these officers:—

- (1). Government Secretariat.
- (2). Chief Court.
- (3). Financial Commissioner.
- (4). Commissioners.
- (5). Private Secretary to Lieutenant-Governor.

Copies and return of documents.

65.—Copies of records in the office will not be granted to any one except by special order of the Accountant-General. The word "Copy" should be written in a bold hand at the top of all copies. With regard to copies of Government letters, see para. 57 (e) above.

66.—True copies, which should be prepared only on the prescribed forms will be signed by the Superintendent, Record and Copying Branch, but copies to be submitted to the Government of India and the Comptroller-General will be attested by the Chief Superintendent.

67.—The designation of the Officer to whom the copy is to be sent should be written in the left hand lower corner of the last page of the copy.

Information to outsiders

68.—No information with regard to office matters should be given to any one outside the office by any Superintendent or Clerk without the permission of a Gazetted Officer.

Return of documents.

69.—As a general rule, documents once received in this office should never be allowed to leave it, and treasury vouchers should not be returned unless it is absolutely necessary to do so for audit purposes. If it is necessary to return an original document, the sanction of the Gazetted Officer in charge of the Department should be obtained.

Circulation, transfer, &c., of documents.

70.—All documents received in the office containing a general ruling or anything of interest, as also the *Government Gazettes*, are circulated to Gazetted Officers and to all others concerned with printed forms of circulation memo. No delay should be allowed to occur in passing them from one Officer to another, and the General Clerk should be particularly careful to see before filing the papers, that all the Officers concerned have initialled the memo.

71.—It frequently happens that letters concern two or three Departments. In these cases the Departments which should take action or note their contents are invariably entered on them at the time of receipt, but some Superintendents have occasionally omitted to transfer such documents to the other Departments, the consequence being that papers already in the office have been called for, or conflicting instructions issued. The Superintendent in charge of the Section to which the letter is delivered in the first instance, will be held personally responsible in future for taking measures to ensure that after the necessary action has been taken by his Department, the letter is immediately transferred to the second Department mentioned on it. The Superintendent of the second Department will similarly be answerable if the letter is not passed on as soon as possible to the third Department, if necessary, and so on until all the Departments concerned have seen it.

NOTE 1. When a document is passed from one Department to another the Superintendent of the Receiving Department should at once put up the document before his Gazetted Officer unless the latter has already initialled the document in token of his having seen it.

NOTE 2.—When a such document is received into one Section from another that document should be at once entered in the Sectional diary and the date entered in the receipt

72.—No paper or document should be transferred by any Clerk from his own Department to another. If he considers that it should be so transferred, he will refer the matter to his Superintendent, and the Superintendent of the first Department will after taking consent in doubtful cases transfer the paper (if he thinks proper) to the Superintendent of the second Department, taking a receipt for it in the last column of the register. He will be responsible for making the necessary entry in the register of the other Section. All the entries in both registers should bear the initials of the clerks making over and receiving charge as well as the dates. Doubtful or disputed cases will be decided by the Chief Superintendent or by the Gazetted Officer in charge of the Department.

73.—One Department of the office should not take action on instructions communicated by another Department, unless such instructions are passed by the Gazetted Officer in charge, and when a draft concerns Sections under different Gazetted Officers, care should be taken that each Superintendent and Gazetted Officer pass the part relating to his Section.

74.—The Assistant who makes a promise in a letter or statement; for instance, that a sum will be adjusted in a certain account; or that certain papers will be forwarded, should see that the necessary action is taken in time, or that the office to which the promise was made is informed as to what prevents its due fulfilment.

"Very Urgent" and "Urgent" cases and condition of files.

75.—When it is necessary for any reason that a letter should be replied to on the same day it will be marked "Very Urgent" with a label by the Accountant-General or the Gazetted Officer in charge of the Department conducting the cases. This applies to letters intended to catch a particular train or steamer, cases where a person is waiting, letters on really urgent Resonice matters, or where the Government of India, Local Government or the Comptroller-General requires an answer by return of post.

76.—When it is necessary that the answer should go out the next day, or when it is overdue, or a reminder has been received, the letters should be marked "Urgent" with a label both for the Record Department for very early registration and delivery to the Section concerned and for the latter for disposal immediately. All "Very Urgent" and "Urgent" cases should be disposed of first, and then ordinary cases in order of receipt. All replies to the Government of India and the Comptroller-General should ordinarily be marked "Urgent". No Officer below the rank of a Superintendent, unless he is in charge of a Section, should attach one of those labels to any letter or return.

77.—If for any reason a letter or return marked "Very Urgent" or "Urgent" cannot be disposed of within the time above referred to, the matter

should be represented in writing to the Gazetted Officer in charge of the Department, and his orders obtained. Unless sanction has been given to an extension of the time fixed, the Superintendent will be held personally answerable for any delay that may occur.

78.—Ordinarily “Very Urgent” and “Urgent” documents should be made over to the Copying Department before 3 P. M. daily. The fact of delivery of such documents to that Department will not relieve the Departments by which they were delivered for any delay that may result. It is their business to see that the documents are fair copied and despatched in time, or to give timely notice to the Gazetted Officer by whose Department the case was conducted, to enable him to make arrangements to have it fair copied at once by the Copying Section, or failing this to have the work done in his own Department.

79.—All cases in which orders have to be passed or question of Gazetted Officers answered, as well as all orders or remarks which are intended to be preserved with the files for future reference, should be written only on the foolscap size order form prescribed for the purpose. The Case Clerk will before filing a case, bring to the notice of the Chief Superintendent the name of any person who transgresses this rule or returns his papers to the Record Department in a torn, soiled or irregularly filed condition.

Departmental Receipt Books, Lists of Arrears and Progress Registers.

80.—As each Department or Section receives its daily *dák* from the Record Department with the first 7 columns filled up in the Departmental or Sectional Diary the subject of each letter should be entered in the subject column by the Assistant who receives the letters which should be distributed to the Assistants concerned under the Superintendent's orders. In respect of documents received from other branches of the office all columns of the register should be completed by the Section receiving them. The fact of disposal of letters should be noted in the Diary with the Superintendent's initials, and, in case of reply sent out, the number and date of letter forwarding reply shall be noted.

NOTE.—All letters received in any Section of the Treasury Account Department containing any matter of importance or a general ruling or principle, should be submitted to the Deputy Accountant-General for orders as to what action should be taken.

81.—Every Monday morning each Department except the Pension (for Pension see further) will prepare from this Register in the prescribed form the report on the unanswered correspondence including both letters and half margins received back with replies endorsed. This report is intended to show all letters, etc., received up to the Saturday of the 2nd preceding week, *i.e.*, for example, all letters received up to Saturday, the 7th April 1906, and not disposed of by the 14th April 1906, must be shown in the

report drawn up on Monday, the 16th April 1906. The List for the week under report should start with an abstract in totals thus :—

	Letter.	H. Margin.
(1). Last week's outstanding balance ..	0	0
(2). <i>Add</i> total received during the week under report as per Section Diary, etc., registers.	0	0
	—	—
Total ..	0	0
(3). <i>Deduct</i> disposed of during the week succeeding that under report.	0	0
(4). Outstanding Balance ...	0	X 0

The balance X should be analysed and shown thus :—

- (A) Letters and Half Margins older
than the week under report ... 0
- (B) Do. of the week under report ... 0

Details of A and of such only of B as according to the office date stamps are older than the week under report received from other Sections during the week under report, should be given and an explanation furnished of the delay in disposal.

82.—To this should be appended a certificate by the Superintendent in the following terms :—

“ Certified that I have personally carefully gone through my Sectional Diary Register and seen the letters outstanding at present in the hands of my assistants and am satisfied that for the arrears shown above the Section is not to blame.”

A Section of the Office must show as outstanding against itself all letters and half margins which have to be finally disposed of by it even if such letters, etc., be not with it at the time the abstract is prepared and the report submitted.

83.—The Pension Branch will report its arrears both of correspondence and other work in the special form A. G. O. F. $\frac{Pen.}{28}$ obtained from the United Provinces and adapted for this office.

84.—It must be remembered that a Department receiving a letter will only be considered to be relieved of its responsibility—

- (i). When a reply is drafted and passed by the Gazetted Officer in charge of the Department and made over to the Copying Section ;
- (ii). When an order is endorsed on the letter that it “ Requires no orders,—Record.” Such an order must be initialled by the Superintendent or the Assistant in charge of the Department and dated.

85.—In doubtful cases the orders of the Gazetted Officer in charge of the Department or, if necessary, of the Accountant-General, must be obtained before the letter is filed. Should the Superintendent or Assistant in charge of the Section fail to do so, he will be held personally responsible for the neglect.

Returns.

86.—Complete lists of the daily, monthly, quarterly, half-yearly, yearly and occasional returns, which are to be submitted by each Department, will be found in this Manual and in the Departmental Order Books of the G. A. and P. A. and T. A. Record and Forest Departments. It must be clearly understood that Superintendents and Assistants in charge of Departments do not relieve themselves of responsibility for the punctual despatch of returns by making over the office copies to the Copying Section in good time. It is their duty to see that the return is really despatched on or before the prescribed date, or to bring the matter to the notice of the Gazetted Officer of the Department concerned in time with a view to arrangements being made to prevent the return being delayed.

87.—The fair copies of figured statements (*i. e.*, statements which consist of more figures than words) and returns should be compared and examined in the Department of the office where they were prepared; the Examiner or Assistant Superintendent affixing his initials to both the rough and fair copies. Superintendents will decide by what Assistants in their Departments this work is to be done, but they should, as far as possible, assign it in turn to such Senior Assistants as can safely be entrusted with it.

88.—Every Return leaving the office must be submitted on or before the due date. If any delay is likely to occur in the despatch of yearly or half-yearly Returns, a report should be submitted to the Accountant-General ten days before the due date. Really important returns requiring consideration and close scrutiny should, whenever practicable, be laid before the Gazetted Officer some days before the date fixed for their submission. All inward Returns not received on due date should be noted, and after one week reported to the Gazetted Officer of the Department concerned. If not received after two weeks, the matter should be reported to the Accountant-General. Resource and other urgent Returns should, however, be reported to him if two days late.

Return of State of work.

89.—Each Superintendent and Assistant in charge of a Section will maintain a Register in a form similar to the one rendered monthly to the Comptroller-General under Article 1704 of the Civil Account Code to show the Returns due from each Section, the dates on which due, and 12 columns for record of actual dates of despatch. These Registers will be sent up for infor-

mation and check if necessary to the Superintendent, T. M., along with the report of each Section on the state of work, for the consolidated report to the Comptroller-General, which should be submitted to the Accountant-General before 12 o'clock on the due date.

NOTE.—The reason for any large increase in the amount under objection, as compared with the amount shown in the previous month's statement, should be noted in the monthly sheet sent to the T. M. Section in order that it may be noted in the Monthly State of Work.

90.—To secure accuracy in preparing this report a clear working sheet in a register form should be permanently kept up in each Section of the Treasury Account Department, showing:—(1) district; (2) balance at the end, say of February, according to the Objection Book or Objection Statement closed on 20th March; (3) adjustment of outstandings to the end of February extracted from the Adjustment Register of March closed on 20th April; (4) adjustment of outstandings to the end of February for the period from 21st to 29th April according to the open Adjustment Register of April; (5) difference between column 1 and the totals of columns 2 and 3.

91.—The consolidated total of the last column of this register for each Section will represent the outstanding balance for report to Comptroller-General. The Sectional Superintendent will then submit this register to the Superintendent T. M. for consolidation by him for the entire Province. If extracts have to be made from the Adjustment Registers kept up in other Sections, the figures should be obtained from the Superintendents of these Sections by the Superintendent T. M.

Preparation of Half-yearly Report on arrears for Comptroller-General.

92.—For the purpose of the half-yearly report on arrears prescribed in Articles 1705 and 1706 of the Civil Account Code, the following statement showing the stage at which each kind of work should be at the end of the half-year must be taken as the standard. Any departure from it will require explanation.

Work.	Stage at which work should be on 30th September and 31st March, respectively.
Treasury Account Section.	
Audit of Bills	1st List ^{September} _{March} audited.
Audit of Accounts	Ditto ditto.
Disposal of Monthly Objection Statements.	Statements for ^{July} _{January} disposed of.
Review of Issue Lists	^{August} _{February} Lists disposed of.

Work.	Stage at which work should be on 30th September and 31st March, respectively.
T. M. Section.	
Audit of Stamp Returns	Audit for <u>July</u> <u>January</u> completed.
Agreement of Objection Book Balances ...	Balance for <u>July</u> <u>January</u> verified.
Remittance Register	Register closed for <u>August</u> <u>February</u> .
Foreign Contribution Register	Posting of <u>July</u> <u>January</u> agreed with Detail Books.
Posting of Repayments of Deposits ...	<u>July</u> <u>January</u> Register posted.
Proof of postings of Deposit Repayments.	Completed for <u>July</u> <u>January</u> .
Check of Clearance Registers	Completed for last year.
Transfer of Lapses	Ditto.
Agreement with + and — Memo. ...	Agreement for <u>August</u> <u>February</u> completed.
Audit of Personal Deposits	Bills for <u>August</u> <u>February</u> audited.
Review of Deposit Receipt Registers ...	<u>August</u> <u>February</u> Registers completed.
Proof of Deposits	Completed for preceding year.
Permanent Advance Register	Completed for <u>July</u> <u>January</u> .
Subsidiary Local Fund Accounts ...	Accounts for <u>July</u> <u>January</u> completed.
Gazetted Audit Section.	
Record of Notifications in Audit Registers.	Gazettes over a week old posted.
Record of Notifications History of services.	Ditto . ditto.
Audit of Bills	1st List <u>September</u> <u>March</u> audited.
Scale Register	Register for <u>June</u> <u>Decem br</u> closed.
Memorandum of Recoveries of London Advances.	Recoveries effected up to <u>August</u> <u>February</u> re- ported.

Work.	Stage at which work should be on 30th September and 31st March, respectively.
Pension Section	
Audit of Bills	1st List <u>September</u> <u>March</u> audited.
Verification of Services (a)	Cases received before 16th <u>September</u> <u>March</u> disposed of.
Reports on applications (a)	Ditto ditto ditto.
Issue of Permanent Pay Orders	Ditto ditto ditto.
Review of Anticipatory Register	Review in <u>April</u> <u>October</u> completed.
List of Transfers to London	List for <u>June</u> <u>December</u> quarter issued.
Compilation Department.	
<i>Bill and Remittance.</i>	
Postings of Payments	Postings for <u>July</u> <u>January</u> completed.
Agreement Sheets	Completed for <u>July</u> <u>January</u> .
Old Bill Lists	Lists for <u>4th</u> <u>2nd</u> quarter completed.
Broad Sheets	Completed for <u>July</u> <u>January</u> .
Local and Foreign Lapsed Bills	Adjustment for preceding year effected.
Account Current Section.	
Outward Accounts not despatched	<u>July</u> <u>January</u> Accounts despatched.
Inward Accounts adjusted	Civil for <u>July</u> <u>January</u> . India, Military and Public Works for <u>June</u> <u>December</u> ad- justed.

(a) A pension case should not be omitted from the list of arrears unless it has been finally and completely disposed of within the period prescribed by verification or submission of the report to Government. In the half-yearly report of arrears, however, a note should be appended showing the number of pension cases over fifteen days' old outstanding in consequence of subsequent references made.

Work.	Stage at which work should be on 30th September and 31st March, respectively.
Book Section.	
Loan Register	Completed for $\frac{\text{July}}{\text{January}}$.
Security in Trust Register	Cases over a week old disposed of.
Journal and Ledger	Posted to $\frac{\text{July}}{\text{January}}$ inclusive.
Quarterly Trial Balance	Completed for $\frac{\text{June}}{\text{December}}$ quarter.
Proof of Balance of Securities	Ditto ditto.
Interest on Securities	Warrants over a week old disposed of.
Miscellaneous Trust Accounts	Complete to date.
Budget Section.	
Communication of grants to Local Officers.	Completed before 30th September.
Posting of grants into Classified Abstracts.	Ditto ditto.

CIRCULARS AND GENERAL LETTERS.

93.—All orders of a permanent nature affecting Treasuries and District Officers will be issued as *Addenda* and *Corrigenda* to the Standing Orders. Temporary orders, instructions and enquiries will be issued in the form of general letters, with the sanction and under the signature of the Accountant-General. Each Gazetted Officer and Superintendent should keep up a file of these, which will be supplied by the General Clerk by whom receipt of supply will be taken in the proper register.

94.—Circulars received from the Comptroller-General, Account Offices and Departments should be filed separately for each office and bound when necessary. The tabular printed statement forwarded by the Comptroller-General should be filed in regular order according to date, and bound separately according to subjects: namely, all Land Revenue Statements together, all Opium together, and so on.

Codes, Standing Orders, Office Manual, &c.

95.—Additions and corrections to the Standing Orders, this Manual as well as the Order Books of the T. A. and G. A. and P. A. Sections will be made by means of *Addenda* and *Corrigenda* slips to be issued about the end

of each month for the month immediately preceding. These correction slips when they relate to the Treasury Account Department, or to office or record procedure, will be drafted by the Superintendent of the Section concerned. As soon as the slips have been passed by the Accountant-General, they should be made over to the Examiner, Copying Section, and his receipt taken. The last mentioned Officer will collect them up to the 28th of the month, and after arranging them consecutively will have them typed for the Press. After the slips have been laid he will submit them on the first working day of the following month with the office copies to the Chief Superintendent, who will examine them and send them to the Press.

96.—As soon as the printed copies are received by the General Clerk from the Press, he will make over the requisite number to the Despatcher and will distribute the rest, or such number as may be required, in the Office. The Despatcher should see that no delay occurs in the despatch of the printed copies to the various Officers, and that the supply is made strictly in accordance with the revised list compiled for him, which he is responsible for keeping corrected up to date. The General Clerk should intimate to the Despatcher the name and address of any person to whom the Standing Orders may be supplied from time to time.

97.—Every person to whom copies of the Codes, &c., are supplied will be held responsible for keeping them in good order and posting corrections up to date. Superintendents should every quarter inspect the copies in the possession of their subordinates, and, if they are not in proper order, report the fact to their Gazetted Officer.

98.—When any Superintendent or Assistant is about to leave the office for good, the Codes and other official publications supplied to him should be made over to his successor. If any of them is missing, the cost should be recovered from the last payment due to him. They need not, however, be returned when a Superintendent or Assistant is transferred from one Department to another in the office, or when he proceeds on short leave.

99.—Applications for the Civil Service Regulations should be made to the Superintendent of Government Printing, Calcutta, and not to the Financial Department of the Government of India.

100.—Volume II of the Civil Account Code should only be supplied to the Secretariats of the Local Governments and to Heads of Civil Departments and accordingly references to that Volume should not be made when writing to Officers who are not supplied with it.

101.—Ready Reckoners will be supplied to officers from a stock purchased under the sanction of Government.

Printing of Forms.

102.—The following extracts from the more important rules sanctioned by the Punjab Government for printing work except work which can be stereotyped by the Superintendent, Government Press, Lahore, executed by the *Civil and Military Gazette* Press, and for the conduct of business with its proprietors in their capacity of Contractors for Government printing, are reprinted for the information and guidance of this Office :—

- (1). The Contractors for Government printing will undertake the typographic printing of the following Departments and offices :—

Accountant-General, including Treasuries.

* * * * *

- (2). The Superintendent of the Government Press is the medium of communication between the several Offices and the Contractors for Government printing. He sees that the work is executed in a proper and workman-like manner and passes for acceptance the bills for work done.
- (3). Indents for forms and other work may be sent direct to the Manager, *Civil and Military Gazette* Press, or through the Superintendent of the Government Press, as may be considered desirable.
- (4). Each office will be provided with an Indent Book by the Superintendent, Government Press, which will be in triplicate, on which all orders for printing will be given.
- (5). When an office, *e. g.*, the Accountant-General's, deals direct with the Contractors, the original indent will be retained by the office, the duplicate, with the papers to be printed, will be forwarded to the Contractors, and the triplicate will be sent to the Superintendent of the Press.

103.—When work is sent to the Contractors through the Superintendent of the Government Press it should be accompanied by the duplicate and triplicate copies of the indent. The Superintendent will forward the duplicate with the work to be Printed to the Contractors, and retain the triplicate in his office.

- (6). On the completion of an indent the Contractors will forward the work direct to the office concerned, or to the Government Press, according to the instructions they may have received.

104.—When work is delivered direct, the Contractors will take a receipt from the Office concerned, and this receipt should be attached to their bill for the cost of the work.

105.—The work to be delivered at the Government Press may be divided into two classes:—

- (1). Standard forms or other work which is required to be kept in store.
- (2). Current work, such as Circulars, Reports, &c.

106.—In the case of (1) the Superintendent will have the copies carefully tested and bring them on his books, granting the Contractors a receipt for the same.

107.—In the case of (2) the Superintendent will forward the work to the office concerned with the Contractors' receipt for signature. This receipt when signed will be returned to the Contractors as their voucher.

108.—The dates fixed for the transmission to the Contractors and the outturn by them of the various annual reports and indents for forms are as follows. These dates would be strictly observed:—

NAME OF FORMS.		DATE ON WHICH THE INDENT SHOULD REACH	
		Contractors' Press.*	Superintendent of Government Press or Office for distribution.
Treasury forms	...	15th November ...	15th January.
Account forms	...	30th November ...	15th January.

When practicable a portion if not the whole of an indent should be sent to Press at an earlier date.

A. G.'s No. ^{G-1}₆₉₂₃, dated 26th July 1904, to Manager, "Civil and Military Gazette" Press, and his reply 8654 G. D., 24-7 04—Case No. Mis.—75 of 1904-05.

109.—In estimating the number of copies of each form required for use during the currency of the year a surplus equivalent to at least one quarter's requirements should be indented for to obviate supplementary indents, which necessitate a repetition of orders for printing and consequent extra cost, as the charge decreases in proportion to the number of copies supplied. It is therefore cheaper to have a surplus number of copies struck off at the outset, even if they should not be used, than to incur a charge for re-composition and re-printing for the sake of the small number of copies that would be usually asked for by supplementary indent.

NOTE.—(1). In order to avoid unnecessary loss to Government, the Comptroller-General has requested that when prescribing a new form, it should be ascertained from the Superintendent, Government Press, what stock exists of the form to be superseded, and that if the stock of it is large, he should be instructed whether the new form must be introduced at once, or whether its supply may be deferred until the existing stock is exhausted.

NOTE.—(2). For standard forms which are to be stereotyped by the Manager, "Civil and Military Gazette", see Government Punjab letter No. 1174—Home-General, dated 11th September 1905 [Case Miscellaneous 104 of 1904-05].

110.—The Superintendent of the Press simultaneously with despatching the packets of forms will forward a despatch note, or *chálán*, by letter post to the Officer concerned, who, on receipt of the package, will examine its contents carefully, and, after ascertaining that they are correct, will sign and return the *chálán* to the Superintendent, Government Press, Lahore, to be filed in his office.

111.—Under the terms of their agreement the Contractors have power to make special extra charges for—

- (a). Imperfect manuscript.
- (b). Author's corrections, that is, corrections in proofs.
- (c). Matter kept standing in type after the lapse of a fortnight.
- (d). Urgent work.

112.—With the object of avoiding charges (a) and (b) all manuscript sent to Press should be well considered, so that the author's correction, if any, may be few. The manuscript should also be in clear, legible writing, be properly paged and complete with any necessary instructions for the guidance of the printer. As regards (c) proofs should not be delayed beyond three days without an explanation by the Superintendent of the Section concerned as to why the time should be extended in any particular case; and as regards (d) only work which is really urgent should be marked as such. Such marking should be invariably done by an Officer and not by any Superintendent or Assistant.

113.—Extra charges made by the Contractors under (c) and (d) should be supported by a certificate on forms obtainable from the Superintendent, Government Press, by the Head of the Department or Office concerned.

NOTE.—(1). No indent should in future be marked "Urgent" unless it is really so, and then only on the written authority of a Gazetted Officer. When an indent has been marked "Urgent" the fact should be noted in the Indent form, which should be sent to the Superintendent, Government Press, with a separate docket stating that the work is urgent and specifying the date by which it should be delivered.

(2). The Superintendents of Sections concerned will be held responsible for early receipt of proofs and final approval before orders are given for printing.

(3). Reminders should be issued by the Sections whose forms, etc., have been sent, to Press for proofs.

114. The Superintendent of the Press will bring to the notice of the Head of the Department or Office and the Assistant Secretary to Government, any case in which he thinks extra cost has been unnecessarily occasioned by bad manuscript or otherwise.

115.—In view to ensuring a regular and systematic flow in the work of auditing and passing bills and the early payment of the same, the following procedure should be observed :—

- (a). The Contractors will submit their bills for work executed to the Superintendent of the Government Press as soon after the execution of each piece of work as possible, and on no account later than the 20th of the month following that to which the charge relates. A sample copy of each work executed should accompany the bills, together with the receipt of the Office or Department concerned and the prescribed certificate of urgency where necessary.
- (b). The Superintendent of the Government Press will have the bills checked, countersign them in acknowledgment of their accuracy, and pass them on to the Head of the Department concerned for acceptance within seven days of receipt from the Contractors, unless for good reason, to be reported to the Assistant Secretary to Government in each case.

NOTE 1.—On the receipt of the bills in this Office, they should be arithmetically examined and the fact of payment having been claimed recorded carefully by the General Clerk in the original counterfoil of the Indent Book against the work concerned, in order that a second payment on the same account may be rendered impossible. The bill should then be accepted for payment, and after the entries of the claim have been initialled in the Indent Book by the Chief Superintendent, submitted to the Accountant-General for inspection before being returned to the Superintendent of the Government Press.

NOTE 2.—The Government have decided that the Superintendent's signature to the bill should alone be accepted, and that during the Superintendent's temporary absence the Assistant Secretary to the Punjab Government in the General Branch should sign the bill.

- (c). In compliance with the orders contained in the letters from the Civil Secretariat, No. 696, dated 25th of August 1891, Heads of Departments should return the bills, duly accepted, to the Superintendent of the Press without any avoidable delay. When a delay of more than ten days occurs, the Superintendent of the Press should bring the fact to the notice of the Assistant Secretary for any necessary action.
- (d). The Superintendent of the Press will include the bills in a special contingent bill, submitting the same to the Assistant Secretary to Government for his countersignature on each Monday. The bills will then be forwarded by the Superintendent to the Accountant-General for payment and adjustment against the budget provision of the Department or Office concerned.

116.—The Contractors have been requested by Government to bring to notice all instances in which these instructions are not complied with, and also to report cases of delay in the receipt of the manuscript of Annual Reports. Delays in the submission of annual indents for forms will be brought to notice by the Superintendent of the Government Press. Heads of Departments, on the other hand, are invited to report all cases in which work is badly turned out or unduly delayed by the Contractors.

117.—A standard list of all the forms used by this office has been printed and a copy supplied to each Gazetted Officer, Superintendent and Assistant in charge of Section. The Superintendent, T. M., or the one nominated by the Deputy Accountant-General as respects the whole of the Treasury Account Department, and the other Superintendents and Assistants in charge of Sections are responsible for keeping their lists corrected up to date, and for communicating all corrections or additions made in them to the General Clerk with a view to the next supply of the forms being amended accordingly. No form may be added to this list, or removed therefrom, without the sanction of the Accountant-General, and all alterations in existing forms must be approved by the Accountant-General.

118.—The indents for forms are prepared and the examination of all proofs of forms except those used by the Treasury Account is carried out under the supervision of the Superintendents concerned, while the order to print them is given to the Press by the Chief Superintendent. The Superintendent, T. M., with the assistance of some member of his section, examines the proofs of all Treasury Account forms, as also the forms supplied to Treasury and offices in the Punjab, but the order for printing is, as in the former case, given by the Chief Superintendent, after the proof has been passed by the Gazetted Officer in charge.

Audit of Punjab Government Press Accounts.

119.—The Comptroller-General has directed that the audit of the Government Press Accounts, apart from the technical portion which will be undertaken by the Examiner, Press Accounts, should be carried out once a year by this office in the manner laid down in Part II of the Pamphlet entitled "Audit of Press Accounts" received with Comptroller-General's letter No. 1938, dated 3rd December 1903. This work can conveniently be taken up by the Superintendent, Budget Department, as was hitherto done by him in a less elaborate way, assisted by one of the Assistants of the Branch during the period when the work in the Branch is slack. This might be undertaken between April and August each year, and the results of audit reported to the Accountant-General for orders.

120.—In letter No. 1994, dated 8th December 1904, from the Comptroller-General, it has been further directed that, with a view to securing uniformity in the accounts of different Presses, any suggestions as regards the books or forms to be maintained in Government Presses that may be made as a result of the audits prescribed, or that may be referred to by the Local Government, may first be referred officially or unofficially to the Controller, Printing, Calcutta.

121.—The orders referred to in Part II of the Audit of Press Accounts referred to above and a memorandum explaining briefly the local peculiarities in the Punjab Government Press at Lahore as compared with the general directions given in the pamphlet in question will be found in case G. I. 2 of 1900.

122.—The audit will be confined ordinarily to the accounts of one month selected at random by the Accountant-General every year (Comptroller-General's No. 843, dated the 11th July 1903). The above order is intended to prescribe the minimum amount of audit that should be applied. If in the course of audit it is found desirable to apply or continue to apply any check to any books for a longer period than the period prescribed or to some books not referred to in the scheme it may be done so.—(Comptroller-General's No. 1938, dated the 3rd December 1903—Case G. I. 2 of 1900).

Library.

123.—All Gazettes, Proceedings of Government, printed books, pamphlets, spare copies of Government Resolutions and Circulars, are stamped with the office date stamp and made over to the General Clerk. Spare copies of Resolutions of the Supreme and Local Governments, and of printed letters, circulars and accounts issued by the Comptroller-General, will be regularly numbered, and pasted into spare copy files, and kept in the Library which is under the charge of the General Clerk.

124.—The printed Proceedings of Government may be referred to by any of the Officers or Superintendents, and by the Recordkeeper, but must not be taken out of the office, or kept after it is closed.

125.—The Officer opening the dāk will state if any book, etc., received through it is to be entered on the catalogue. When an order to do so is given, the General Clerk will immediately assign a number to the book, and bring it on the catalogue.

126.—Books required for strictly temporary purpose can be obtained on a receipt signed by the person requiring them ; but for a single reference it will often be more convenient for a Superintendent or Clerk to go to the Library and consult the book on the spot. Except by Officers and Superintendents, no book should be retained on a temporary receipt after 4 P.M. of the day following the day of issue without the written permission of the Gazetted Officer concerned.

127.—On a change of appointment, Officers who may no longer require the books standing in their names, should have them formally transferred to their successors, and no Assistant will be allowed to go on leave, or to resign his appointment until it has been ascertained that he has returned all the books for which he is responsible.

128.—The Chief Superintendent should occasionally examine the catalogue with a view to ascertaining that the stock is correct and that there is proper authority for the books shown in it as disposed of.

Waste-paper, etc.

129.—Every evening after office closes the waste-paper will be collected in a convenient place, and once a week the accumulation will be taken to the room allotted for this purpose, under the personal superintendence of the Record-keeper, by whom the key of the room in which the paper is kept will be retained. This paper as also that belonging to the records destroyed will be stored in the room and sold when necessary in the market or supplied to the local jail. Serviceable packing paper, wax-cloth and other materials that may be obtained from packets or parcels received through the pass, should be made over to the General Clerk to be given to the Daftries for use as required.

CHAPTER 2.—GENERAL DEPARTMENT.

Constitution, Control and Duties.

1.—The Department consists of three Clerks, the senior of whom is styled the General Clerk, and is under the immediate control of the Accountant-General except as regards matters of routine which are disposed of under the direction of the Chief Superintendent. The duties of the Department are the following:—

2.—Management of office library, disposal of indents for Treasury and Account forms, issuing and keeping an account of stationery, office furniture and service books, preparation of pay and contingent bills of the office, annual indents for stationery, statement of contingencies to Comptroller-General, late attendance register and maintenance of register of telegrams despatched, the casual leave register, auditing of printing bills, reporting on all applications for casual and other leave, correcting all the codes of the library, conducting of correspondence arising out of the work, disposal of applications for postal policies, preparation of statement of currency agency balances for currency audit, printing, storing and supplying of District, Municipal, other Funds and Tahsildari cheque books to officers requiring them, preparation of the gradation list and annual list of the office establishment and other works of miscellaneous and general nature. Practically the whole of the arrangements regarding leave, increments, promotions, transfers, etc., of the office establishment, both superior and inferior, are considered and reported on, by this Department, which has also to arrange for the printing of the forms, etc., used by the office and by all the Treasuries and Civil Departments under the Punjab Government.

Contingent Expenditure.

3.—The permanent advance for this office is Rs. 850 out of which Rs. 100 are held by the Examiner, Local Audit, and Rs. 250 by the General Clerk.

4.—All ordinary expenditure is incurred under the orders of the Chief Superintendent, which in the case of small items (under Rs 20) may be obtained in a Requisition Book, and no payment should be made until the bill has been compared with it. In the case of larger items the Accountant-General's previous sanction to payment of the bill should be obtained.

5.—All payments on account of contingent expenditure will be entered in the contingent register, which, with all vouchers, will be submitted to Accountant-General, whenever the payment is recouped.

6.—The payment should be recouped by means of an abstract contingent bill, the cheque for the amount of which will be endorsed by the Accountant-General for payment to the Chief Superintendent. Detailed bills need not be prepared.

7.—Such articles as soap and towels required for use in lavatories attached to Government offices should not be provided at the expense of Government.—[*G. I., F. D., No. 6211, dated 26th November 1908.—Case G. I., 7 of 1902-03.*]

Cash Account and Cheque Book.

8.—No cheque or other order for payment of money should be endorsed "*Pay to the Chief Superintendent*" for the Accountant-General's signature, unless the amount has to be actually received in cash by the office. Such documents, if transferable, should always be endorsed to the person who has actually to receive the money, or if the transaction be a book one, should be endorsed "*Pay to credit of*-----."

9.—In the case of cash received in the office, the General Clerk keeps a Cash Account. On the receipt of cash, *e. g.*, for copies of the standing orders, &c., he will immediately enter the amount in the Cash Account and send up the latter, with the letter, &c., forwarding the money, to the Chief Superintendent for his initials. On the receipt of a cheque or money-order he will similarly enter the amount and send up the Cash Account. In like manner, all disbursements will be entered and initialled by the Chief Superintendent as they occur.

10.—Cheques, drafts and cash received for any purpose must be acknowledged on the printed form, without fail, on the day of receipt. The acknowledgment should on no account be delayed pending proceedings for the final disposal of the amount. The exact nature of the receipt, whether cheque, draft or cash, &c., should be specified.

11.—When the Pre-audit Department hands a cheque to the General Clerk in payment of the expenditure on establishment, contingencies or other purposes relating to the office, he will endorse it "*Pay to the Chief Superintendent*," for the Accountant-General's signature, and after entering it on the receipt side of the Cheque Book, will present both to the Accountant-General. The Accountant-General will sign the cheque and initial the Cheque Book and pass on both to the Chief Superintendent. That officer will endorse the cheque as "*Received Payment*," and will return the documents to the General Clerk, who will draw the amount and disburse it to the parties entitled to receive the money. The entries on the payment side of the Cheque Book will be initialled by the Chief Superintendent as soon as the money has been paid. Monthly

totals of the receipts and payments should be made and both initialled by the Chief Superintendent.

12.—On the first of the month following that to which the account appertains, the General Clerk will, after closing it, lay the Cash Account with all the documents supporting the entries of receipts and payments before the Chief Superintendent, who will, on being satisfied with the accuracy of the account, sign it and remit the balance in hand to the Agent, Bank of Bengal, Lahore, for credit to Government under the appropriate heads which should be clearly specified in the forwarding letter, and a copy of this letter should be forwarded on the same day to the Treasury Officer, Lahore, for information. Should it happen that the sums received amount to Rs. 50 or over before the close of a month, it should be immediately forwarded to the Bank as already stated, and not kept back to be remitted on the first of the following month.

Stock Book.

13.—A Stock Book will be kept up by the General Clerk for the property belonging to the office in the prescribed form; he will, month by month, note in it all articles which are not of a perishable nature purchased for the office. Articles condemned or otherwise disposed of will be written-off with the Accountant-General's orders. This Stock Book will be submitted to the Chief Superintendent at the beginning of each month, with the Office Contingent Register. He will compare the entries of "*Purchases*" and "*Disposals*" and initial them. On the 1st April of each year, he will verify the balance of the stock as worked out in the Register, by actual enumeration of the articles.

14.—When articles are condemned and sold, their sale-proceeds will immediately on realization be credited in the Office Cash Account. Unserviceable articles should, as a rule, be only disposed of by public auction once a year about the beginning of March after a list of them has been prepared and approved by the Accountant-General.

Account, Issue and Audit of Stationery.

15.—All stationery on arrival will be unpacked in the presence of the Chief Superintendent, who will make it over to the General Clerk for safe custody and distribution, after seeing that the amount is correctly entered in the Stationery Ledger. Note-paper and envelopes should be sent at once to the Superintendent; Government Press, with the Office Manual in order to have the proper headings printed thereon.

16.—So far as it may be possible to do so, all applications for the issue of stationery should be made when the office opens each Friday morning. No

article should be issued in excess of the scale sanctioned for each Clerk, except on the special order of the Chief Superintendent. Issues will be entered in the Stationery Book at the time, and initialled by the person to whom they are made. At the end of each month the quantity of each article issued during the month will be posted in the Stationery Ledger, which should be maintained in the existing form containing the names of the various articles of stationery arranged in the order followed in our annual indents for stationery on the Central Stores at Calcutta.

17.—The Stationery Ledger, the Stationery Book and the Register of Stationery issued for printing work, will be laid before the Chief Superintendent early in July and January of each year. The entries in the third column, entitled "annual supply," will have been already verified by him on arrival of the stationery from Calcutta, as directed in paragraph 15 above, so that his audit will be principally confined: (1) to a comparison of the consumption entered each month in the Stationery Ledger with the Stationery Book and the Register showing the quantity of paper used for printing purposes; (2) to an examination of the half-yearly totals of the first Register mentioned at (1) above, and the monthly totals of the other two Registers; and (3) to taking of stock and agreeing it with the balance shown as in hand of each article of stationery. After satisfying himself on these points he will record the fact of his having conducted the audit on the Stationery Ledger.

18.—Note-paper and envelopes received from the Stationery Office will be issued to Gazetted Officers only for use in demi-official correspondence. Foolscap paper in whole sheets will ordinarily be issued to the Copying Section and to Officers and Superintendents only, but should a Clerk require it he may be supplied on an application initialled by his Superintendent. Similar rules apply to the issue of blank manuscript books, and of book paper, which will ordinarily be issued to the press only for the printing of Office forms, such as Detailed Books, Consolidated and Classified Abstracts, &c.

19.—Binding materials will be issued in proportion to the amount of work to be done at any one time, after the number and size of the books to be bound have been ascertained, and, on completion, the General Clerk should satisfy himself that, as nearly as possible, the whole amount of material issued has been used up in the work.

Cheques.

20.—Cheques in books of 100 forms are printed and issued in accordance with the instructions laid down in Articles 17 and 732 A of

the Civil Account Code and Tahsildari cheques under the orders of the Local Government (No. 767, dated the 7th August 1906, case Mis. 26 of 1905-06). On receipt of the special paper from the Controller of Stationery, Calcutta, it is sent direct to the Superintendent, Government Press, Lahore, for printing of the necessary number of cheque forms of District, Municipal, &c., Funds and Tahsildari cheque. On receipt of printed cheque forms bound into books of 100 forms each, they should be carefully checked and stored in the Chief Superintendent's room in the locked almirah in his charge under Chubb's lock. Issues of cheque books are only to be made on indents received from Treasury Officers, the fact of issue to be noted in the Stock Register of cheque books under the Chief Superintendent's initials and date and on a counterfoil book, half of which is forwarded to the Treasury Officer who returns the lower portion of it as an acknowledgment of his having received the books. If such acknowledgments are not received within a week a reminder should be issued and if not received on reminder a special letter without delay should be issued.

Returns and Reports.

21.—The General Department is responsible for the correct preparation and punctual submission of the following Returns, except the Confidential Report on the Subordinate Civil Account Service ("yearly" No. 3 below) which is prepared personally by the Accountant-General :—

Name of Return or Report.	When due.	To whom sent.	Authority.
	Daily.		
1 Attendance Register ...	Daily	Chief Superintendent.	Para. 13, Chap. 1, Office Manual.
2 Register of telegrams despatched.	Do. ...	Do.	Para. 45, Chap. 1, Office Manual.
	Weekly.		
1 List of arrears	Every Monday...	Accountant-General.	Para. 81, Chap. 1, Office Manual.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
Monthly.				
1	Register of late attendance.	1st of every month.	Accountant-General.	Para. 14, Chapter 1, Office Manual.
2	Stock Book	Beginning of each month.	Chief Superintendent.	Para. 13, Chap. 2, Office Manual.
3	Statement of contingent expenditure.	Beginning with the 3rd October.	Comptroller-General.	C. A. C., Art. 1699.
Half-yearly.				
1	List of Subordinate Account Service.	1st April and 1st October.	Comptroller-General.	C. A. C., Art. 1673.
2	Office Gradation List...	Do. ...	Do. ...	C. G.'s No. 835, dated the 7th August 1885.—(Case C. G. 16 of 1885.)
3	Index to Punjab Government Gazette.	29th July and 29th January.	Punjab Government.	G. P. No. 37, dated 10th June 1803.—(Case G. P. 99. of 1892-93.)
4	Stationery accounts ...	January and July	Chief Superintendent.	Para. 17, Chap. 2, Office Manual.
Yearly.				
1	List of pensioned sepoys employed as peons.	January ...	Government, Punjab.	Government Punjab, Circular No. 616, dated 13th July 1899.
2	Consolidated statement of Account and Treasury forms for supply to treasuries.	Do.	Supdt., Government Press.	G. P. No. 442 A., dated 14th April 1892.—(Case G. P. 8 of 1892-93.)
3	Confidential Report on the Subordinate Account Service.	5th February ...	Comptroller-General.	C. A. C., Art. 1665; and para. 33, Chap. 1, Office Manual.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
		Yearly—contd.		
4	New title granted or assumed and the casualties among title-holders during the year.	15th February ...	Comptroller-General.	Government, Punjab, Circular No. 2, dated 25th July 1900.
5	District Classified Abstract.	D. ...	Manager, "Civil & Military Gazette."	A.-G.'s No. 6928 G. D., dated the 26th July 1904.—(Case Mis. 75 of 1904-05.)
6	Detail bo ...	Do. ...	Do	Ditto.
7	Consolidated Abstracts	20th February...	Do. ...	Ditto.
8	Stock Register ...	1st April ...	Do. ...	Para. 13, Chap. 2, Office Manual.
9	Book of Establishment	15th May ...	P. A. D. ...	C. A. C., Art. 55.
10	Return of expenditure on Store.	1st June ...	Government, Punjab.	Government, Punjab, Financial Department letter No. 876, dated 22nd May 1874.
11	Budget Forms Receipts	20th June ...	Do. ...	Ditto.
12	Do. Payments...	Do. ...	Do. ...	Ditto.
13	Estimate of Store ...	1st August ...	Do. ...	Government, Punjab, Financial Department, letter No. 1386, dated 4th July 1896.
14	List of Major Works connected with the office for Budget.	15th August ...	Do. ...	G. P., P. W. D., Circular No. 7-3534, dated 7th June 1894.—(Case G. P. 23 of 1895-96.)

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
		Yearly—concl'd.		
15	Candidates for subordinate Account Service Examination.	15th September	Comptroller-General.	C. A. C., Art. 1665 F.
16	Indent for paper ...	1st November ...	Controller of Stationery, Calcutta.	Stationery Superintendent's No. 6431, dated 20th March 1890.—(Case G. P. 14 of 1890.)
17	Indent for Treasury forms.	15th November	Manager, "Civil & Military Gazette" Press.	A.-G.'s No. 6928 G. D., dated the 26th July 1904.—(Case Mis. 75 of 1904-05.)
18	Indent for Account forms.	30th November	Do.	Ditto
19	Budget Estimate of this office.	1st December ...	Comptroller-General.	C. A. C., Art. 1518.
20	Indent for miscellaneous articles of stationery.	Do. "	Controller of Stationery, Calcutta.	Stationery Superintendent's No. 6431, dated 20th March 1890.—(Case G.P. 14 of 1890.)
21	List of Gazetted holidays.	22nd December...	Comptroller-General.	Art. 1629 A, C. A. C.
		Occasional.		
1	List of Jurors ...	On receipt of a letter from Deputy Commissioner, Lahore.	Deputy Commissioner, Lahore.	

CHAPTER 3.—GAZETTED-AUDIT AND PRE-AUDIT DEPARTMENT.

[NOTE.—All the rules and orders relating to the above-mentioned Department have been transferred to the separate compilation called "The Departmental Order Book—Gazetted-audit Branch."]

CHAPTER 4—PENSION DEPARTMENT.

Constitution and Control .

1. This Department consists of seven Clerks and one Apprentice. The work connected with Pension reporting is usually under the charge of an Assistant Accountant-General, but all important cases and Pension Reports in which orders are required are submitted to the Accountant-General for approval. The work relating to Pension Audit is generally under the charge of an Assistant Accountant-General or the Chief Superintendent.

Distribution of work.

2. The Clerk in charge of the Department prepares all reports on applications for pensions and gratuities, conducts all correspondence connected therewith, disposes of all important cases relating to the work of Pension audit, examines all periodical Reports and Returns as well as all work (except Pension Schedules) before it is submitted to the Gazetted Officers, and lastly supervises the work of the Clerks employed under him. The Second Clerk verifies all Service Statements, audits payments on account of gratuity, keeps up the Register of Commutations of Pensions and Jagirs and the Registers of Applications for Pensions and of Verification of Services, conducts all correspondence of a purely routine nature connected with those duties, checks and compiles the Annual Mortality Returns and generally assists the Clerk in charge. The Third Clerk examines 5 to 10 per cent. of all pension payments, prepares all periodical Reports, and Returns (except Mortality Returns), keeps up the Register of Letters received in the Department, prepares Weekly List of unanswered Letters, examines proof of Pension Schedules and conducts correspondence connected with the Pension audit. The Fourth Clerk prepares all Pension Payment Orders and Gratuity Orders, arranges all transfers of pensions and gratuities and keeps up the Departmental and Issue Registers. The Fifth, Sixth and Seventh Clerks audit Pension payments, dispose of Statements of Arrears of Pensions of the districts assigned to them, cancel all Pension Payment Orders of deceased and other pensioners, make the necessary entries from Pension Payment Orders into the Audit Registers, require the punctual return to this office of such Pension Payment Orders as should be submitted under existing rules, and make annual enquiries regarding pensioners of over seventy years of age. The Apprentice assists the Second and the Fourth Clerk.

Applications for Pensions and Gratuities and Verification of Services.

3. When a statement of services is received for verification, it should be seen if it is complete. If the person whose service is to be verified has not received, it the certificate, required by Article 907 (b) of the Civil Service Regulations should be called for. If the statement of services shows that no leave was taken by the applicant during his service, a certificate to that effect should be required. When the statement of service is complete, the verifier should, in the case of non-Gazetted Officers, verify the services with the establishment books as prescribed by the Code, note the result in the form prescribed for the purpose and place it before the Clerk in charge who should mark on the form the particular periods of service which he has verified and then submit it to the Gazetted Officer who will in turn also verify a portion of the services claimed and note the fact in the document. In the case of statements of services claimed by Gazetted Officers the verification of the non-gazetted portion only should be conducted from the establishment books in the same way, the gazetted portion being verified from the history of services.

In verifying services this office should not merely conduct the formal part of verification leaving questions that are likely to cause delay to be settled subsequently. In each case when this office is unable to verify any portion of an applicant's service it should be clearly pointed out in the memorandum of services or otherwise what steps should be taken by the head of the office to effect verification, and he should be requested to have the service completely verified before the officer's retirement and intimate the result to this office. No verification case is to be treated as finally disposed off till all points raised by this office have been settled. Information on all points which are likely to cause delay subsequently on receipt of the formal application should also be called for. If it appears that the applicant has already retired or that it is not likely his claim will be settled within one month of his retirement, immediate steps should be taken for the issue of an anticipatory pension.

4. Applications for pensions and gratuities should immediately on receipt in the Pension Department be examined to see whether they are complete in every respect. Incomplete applications should be returned at once for completion, and care should be taken that all the defects contained in them are pointed out in the first instance so as to avoid further reference, if possible.

Free use should be made of anticipatory pensions. This office should take the initiative in the matter. Whenever it appears that there may

be such delay in obtaining final orders on the case, that the applicant is not likely to be in receipt of his pension within one month from the date of his retirement, this office should call for sufficient information to enable an anticipatory pension to be sanctioned. The head of the office concerned should then be informed of the anticipatory pension this office is prepared to sanction, and a form of the declaration required by Article 925, Civil Service Regulations, should be forwarded for signature and return, if this has not already been received in connection with the verification of the applicant's service.

5. The average emoluments should be calculated from the Audit Registers in the case of Gazetted Officers.

6. The Establishment Books should be in charge of the verifier of Services, and should be locked up before he leaves office at the close of the day.

7. Detailed calculations in connection with pension cases should be drawn up on foolscap paper and filed with the cases to which they appertain.

8. When any portion of an officer's time has been passed in foreign service, the T. M. Section should be requested to certify that he was transferred by competent authority, and that the contributions on account of his pension have been realised.

9. In the case of pensions towards the cost of which Local Funds have to contribute, the consent of the Local Body should be obtained in the form of a resolution and submitted to Government with the report.

10. The following Registers are maintained in the Department in connection with applications for pensions and gratuities and verification of service :—

(i). Register of Applications for Pensions and Gratuities.

(ii). Register of Statements of Services received for verification.

11. The first Register is intended for the compilation of the quarterly Return prescribed in Article 842, Civil Account Code, and both Registers supply a check against delay in the disposal of applications for pensions and in the verification of services. In the remarks column of the Register of applications a note should be made of cases disposed of by transfer of payment or in any way other than the issue of anticipatory Pension Payment Order. These Registers should be reviewed by the Gazetted Officer in charge every Monday. They should also be submitted to the Accountant-General on the first Monday every month for inspection.

12. Applications for Pensions and Statements of Services will be registered in the appropriate Register before any action is taken on them, and a report of the pending cases of each of these two classes should be submitted to the Accountant-General every Monday with the weekly Report of letters undisposed of.

Report on Pension Cases.

13. Reports on pension cases should be as brief as possible consistent with clearness, and the following points should be borne in mind:—

- (a). Whether the prescribed conditions of pensionable service have been fulfilled. If any service is disallowed, the reason of the disallowance and the effect of it on the applicant's pension should be described. The conditions under which doubtful service can be accepted and breaks of service condoned should also be explained, and if the service has been partly superior and partly inferior, the length of each kind should be stated.
- (b). Whether there has been any irregular grant of leave, and what action has been taken or is recommended.
- (c). The reason of any difference between the amount of pension admissible as calculated by the Departmental Officer and that arrived at by this Office should be explained.
- (d). The source or sources to which the pension is debitable should be specified.
- (e). If the applicant is dead, the fact should be mentioned.
- (f). Whether a person invalided has been retained in service after the date of the medical certificate, or whether he was discharged before the certificate was given.
- (g). Whether the medical certificate received certifies that the applicant is incapacitated for the public service or for service in the Department to which he belonged. If it certifies partial incapacity, Article 447 (b) of the Civil Service Regulations should be quoted.
- (h). The Government having ruled that when more than 30 days elapse between the actual retirement of an Officer and the first submission of his application for pension or gratuity, or between the date of the receipt of the application in, and the date of its transmission from, any office, a full explanation

of the cause of the delay should be laid before them, the Pension Reporter should be careful to see that the necessary explanation is attached, or if it has not been received that it is called for and submitted to Government as soon as possible after the application has been forwarded, which should not, however, be detained for want of the explanation. This explanation should be submitted to Government, even if the pension or gratuity to which it relates has been sanctioned in the meanwhile.—(*G. P. No. 770, dated 16th April 1888—case Pen. 54 of 1888 and order in case Pen. 188 of 96-97*).

(i).—If in any case any of the connected papers (including the pension application and service-book) show that a certain portion of an officer's service has been omitted to be shown in the pension application, this office should see that such service (whether qualifying or non-qualifying) is entered in the history of service on Part II of the application. If the service is treated as non-qualifying, the reasons for its rejection should be given for the information of Government—[*G. P. No. 1962, dated the 6th October 1898—case Pen. 245 of 1898-99.*] (1).

(j).—Reminders in pension cases should be issued at intervals of not more than 20 days. After two such reminders have been issued without effect a special letter should be written to the officer concerned. Should the special letter prove unsuccessful in eliciting a reply, the officer at fault should be reported to his Departmental Controlling Officer; and if this has no effect the matter should be reported to the Local Government not more than 4 months after issue of the original letter.

Pension Payment Orders.

14. The following Registers are maintained for Pension Payment Orders issued from the Office :—

- (1). Service Pensions ;
- (2). Territorial and Political Pensions ;
- (3). Special or Conditional Service Pensions ;
- (4). Do. Non-Service Pensions ;
- (5). Allowances to Afghan refugees ;

Pension Payment Orders of the 3rd and 4th classes are distinguished by the letter S.

15. On receipt of an order sanctioning a pension, it should in the first instance be checked with the report, and if it agree, should be marked

“examined and found correct,” by the person who checked it and who will usually be the Clerk charged with the duty of preparing Pension Payment Orders. The preparation of the Pension Payment Orders will then be commenced. Subsequently, the necessary particulars will be noted in the Issue Registers and in the Audit Registers which, together with the Pension Payment Orders and the orders sanctioning the pensions, will be placed before the Gazetted Officer in charge, who will sign the Pension Payment Orders and initial the Registers. The Clerk responsible for issuing Pension Payment Orders should also note on the orders :—

- (1) Whether a Last Pay Certificate has been received ;
- (2) Whether any recovery is to be made ;
- (3) Whether any anticipatory order has been issued.

16. Cancellations, renewals and issue of duplicates of Pension Payment Orders should be noted in the Audit Registers.

17. Notes made in Audit Registers regarding deaths, transfers, &c., should always indicate the date on which they occurred and the entries should be attested by the Gazetted Officer in charge. In the case of transfers a note should be made both in the Issue and Audit Registers against the old number showing the new number assigned to the Pension Payment Order.

Procedure for Audit and Review.

18. A separate schedule of pension payments is received from each Treasury and is sent to the Pension Department by the Treasury Accounts Department after comparison with the Lists of Payments. Each Clerk is responsible for receiving the Pension Schedules of districts allotted to him.

19. The Third Clerk (Examiner) should review in detail at least 5 to 10 per cent. of the pension payments of all the districts as laid down in para. 2 above, and the Gazetted Officer in charge should similarly review 3 or 4 districts each month so as to have all the districts reviewed by him once a year. Every endeavour should be made that the audit and review are punctually performed, and that the schedules are returned to the Treasury Account Department at least a day or two before the dates prescribed for the delivery of classified abstracts to the Compilation Department.

Objections.

20. All objections discovered during the course of audit and review will be neatly written in the Pension Schedules from which they will be

copied into the Objection Statements by the Auditors of the Treasury Account Department concerned. All objections taken should be briefly and clearly expressed, and they should not be communicated to the Treasury Account Department for incorporation in the Objection Statements until they have been approved by the Superintendent or Gazetted Officer in charge. Further correspondence connected with these objections will be conducted by the Pension Department. The Pension Department will also be responsible for the adjustment of objectionable items for which purpose an Objection Book and Adjustment Register must be maintained.

Political Pensions.

21. The audit and review of Political Pensions will be exactly similar to that prescribed for Service Pensions, but the record of the allowances sanctioned for certain Afgháns deported from Persia and Kábul will be maintained in accordance with the following instructions:—

22. The Government of India in their Finance Department's letter No. 3564, dated the 4th July 1888, having ruled that the expenditure connected with the allowances to Afgháns deported from Persia and Kábul should, with effect from the 1st April 1889, be recorded in the Province where it is incurred, the following order has been prepared for the guidance of the office:—

23. It has been arranged that the Afgháns deported from Persia, namely, Sardár Muhammad Ayúb Khan and his followers, who are located at Lahore during the winter months, and at Dalhousie for the summer, should be paid their allowances through, and on the responsibility of, the Political Agent in charge. These allowances are drawn monthly by the Political Agent on a bill in the prescribed form, which sets forth the serial number, name and amount sanctioned by Government for each person belonging to the party, and they should be audited in detail by the Pre-audit Section in an Establishment Register. For the allowances sanctioned to certain members of the party, who have been permitted to reside in the Punjab, but in places other than Lahore and Dalhousie, Pension Payment Orders have been issued, and the amounts disbursed on these should be audited by the Pension Department in precisely the same manner as pensions are audited. That Department has also issued Pension Payment Orders for the allowances payable to the Afgháns who were expelled from Kábul at the time of the war, and will be responsible for their correct and regular audit. Separate heads have been provided in the accounts and estimates for the accommodation of the allowances payable to the Afgháns

deported from Persia and Kábul, respectively, and great care should be taken that no confusion occurs in classifying distinctly the expenditure incurred. (*Case C. I. T. 30 of 1888*)

Note. Sardár Muhammad Ajúb Khan and his followers have been exempted from payment of Income-tax.—(*G. I., Foreign Lept.'s Telegram No. 1476 F., dated 20th July 1888—case C. I. T. S. $\frac{80}{1888}$*)

24. In cases where special conditions are attached to the grant of any Political Pensions, the Pension Payment Orders will be entered in the Issue Register maintained for special or conditional non-service pensions, *vide* paragraph 14 (5) above.

District Postal Establishments.

Record of the Services of Postmen and Village Postmen.

25. The procedure prescribed in the Circular of the Director-General of the Post Office, No. 51, dated 24th November 1887, for the maintenance of a record of service of Postmen and Village Postmen of the Imperial Postal Department, having been extended by the Local Government to the Punjab District Dák Establishment, the record of the services of the District Dák Postmen and of the Village Postmen will hereafter be kept by Disbursing Postmasters, and the Postal Department will in future be entirely responsible for the verification of their services and ages.—(*G. P. No. 2050, dated 18th October 1889—(Case Genl. 16 of 1889.)*)

Military Police Pensions.

26. When a man of the Military Police, who has rendered less than 21 years' army service, is awarded a retiring pension, the charge should be debited to the Civil Department; and the same course should be followed when an invalid pension is granted to a man who has less than 15 years' army service. The retiring pension, however, of a man who had 21 years' army service, or over, and a man who is awarded an invalid pension in respect of army service which would have qualified him for an invalid pension under Military rules should be charged to the Military Department.—(*G. I., M. D. No. 385-F, dated 27th January 1893, received with G. I., F. D. No. $\frac{P.}{711}$, dated 28th February 1893—case G. I. 53 of 1892-93.*)

Rajputana-Malwa Railway Police.

27. Applications for pension on behalf of members of the above mentioned Police Force should be reported on by the Accountant-General, Bombay.—(*Res. No. 5079, dated 22nd July, 1895, by the Bombay Government received with that Government's No. 5081 of the same date—case Pen. 95 of 1895-96.*)

Ecclesiastical Department.

Retirement of Chaplains.

28. Applications from Chaplains to retire from the service should be forwarded to the Comptroller-General with the details necessary to complete the Service Register of the Officer for the current year.—(*C. G.'s No. 186 A., dated 9th April 1880—case C. G. 59 of 1880*).

Stationery and Printing.

Press Servants.

29. The Superintendent of the Panjab Government Press, Lahore, has been authorized to attest the entries in the service books of the Press employés.—(*G. P. No. 1164 S., dated 19th September 1899,—case G. P. 41 of 1899-00*.)

Joint Pension.

30. When under the terms of the grant a doubt exists whether a pension lapses on the death of the pensioner, or when the pension was granted to two or more persons without defining their shares or specifying the pension was to continue for the lives of both, and one dies the case must be reported for the orders of the Local Government.—(*Rev. Cir. No. 38 para. 2, rule XXXVI*).

Invalidment of Officials.

31. As regards Policemen of and above the rank of 1st Grade Sergeant, the existing arrangements will continue, namely, that they shall be examined by the Military Invaliding Committees which, under the orders of the Government of India, Military Department, No. 1265 S., dated 31st July 1878, assemble periodically for invalidments from the Army. Policemen of lower rank will be examined by the Civil Surgeon of the district, the opinion of a second Medical Officer being obtained when it is considered necessary or can be had without inconvenience.

32. In the case of officials belonging to other Departments, the following procedure should be observed. Every applicant for an Invalid pension or gratuity who has to appear before an Invaliding Board will, in the first instance, be examined by the Civil Surgeon or other Officer in medical charge of the district in which he is serving, or by some other Medical Officer of not less standing. The Civil Surgeon or other Medical Officer will state his opinion in one or other of the forms of certificate based on Article 491 (a) of the Civil Service Regulations, and make it over, with certain other documents mentioned by Government, to the applicant with instructions to present them before the Medical Board or Committee.

33. Besides the present Medical Board at Lahore, there shall be a Standing Invaliding Committee, at Delhi, Mooltan and Rawalpindi. At Delhi and Rawalpindi, the Committee shall be composed of the Civil Surgeon of the District, a Commissioned Medical Officer in Military employment, and the Senior Assistant Surgeon on duty in the station. At Mooltan, the Committee shall consist of the Civil Surgeon, the Superintendent of the Central Jail and the Senior Assistant Surgeon. The President will always be a Commissioned Medical Officer, and the senior when there are two on the Committee. The districts for which the Board at Lahore and the three Standing Committees above-mentioned have respectively been appointed are as follows:—Lahore—Jullundur, Hoshiarpur, Kangra, Ferozepore, Amritsar, Gurdáspur, Gujranwála and Lahore; Delhi—Delhi, Gurgaon, Hisár, Rohtak, Karnál, Umballa, Simla and Ludhiána; Mooltan—Montgomery, Mooltan, Jhang, Muzaffargarh, Dera Ismail Khan and Dera Gházi Khan; Rawalpindi—Bannu, Jhelum, Gujrat, Shahpur, Rawalpindi, Pesháwar, Bazára, Kohát and Siálkot.

34. Every applicant for invalid pension or gratuity must appear for examination before the Invaliding Board or Committee appointed for the district in which he is serving, unless he is an inferior servant as defined in Article 434 of the Civil Service Regulations, or is certified by a Commissioned Medical Officer or Medical Officer in charge of a district, to be unable to travel on account of physical or mental incapacity. In these cases except when a second opinion is necessary under the provisions of Article 487 (b) of the Regulations and can conveniently be obtained, an invalidment certificate by a single Commissioned Medical Officer or Medical Officer in charge of a district, may be submitted, the Local Government being left to decide in each case, when dealing with the pension application, whether or not the applicant should be required to undergo further examination.
(*Res. by the G. P. No. 1178, dated 29th June 1893—case Mis. 154 of 1891-92.*)

Report on Arrears

35. A pension case should not be omitted from the list of arrears unless it has been finally and completely disposed of within the prescribed period by verification or submission of the report, as the case may be. In the half-yearly report of arrears, however, a note should be appended showing the number of pension cases over fifteen days' old outstanding in consequence of subsequent reference made.—(*O. G.'s No. 1969, dated 17th March 1896—case C. G. 12 of 1892-93*)

Extraordinary Pensions and Gratuities from Local Funds

36. No grant in the way of either a pension or gratuity may be made without the sanction of the Local Government, from District or Municipal Funds, to the family of any servant of a District Board or Municipal Committee, who being despatched on duty to a place where disease in an epidemic form is prevailing, himself contracts the disease and dies.—(*G. P. No. 808, dated 7th May 1894 - case G. P. 24 of 1893-94.*)

Recovery of amounts overpaid to Pensioners.

37. "It has been decided by the Comptroller-General that the term pay and allowances" as used in the Government of India Resolution No. 998P., dated the 2nd March 1896, (on which Article 5 and the concluding portion of Note 1, under Article 972 of the Civil Account Code, are based) applies to allowances for current service only and not to pensions. Pay may be drawn in excess through ignorance, but when false certificates are signed, no ground exists for treating the pensioners leniently, and an Account Officer should recover overpayments thus wrongly obtained without referring to a Local Government.—(*C. G.'s No. 705, dated the 19th August 1896 - case Ia. 25 of 1895-96.*)

Pensions of the ex-Royal Family of Delhi

38. The rules governing the grant of pensions to the Oudh Royal Family have been extended to the Delhi Royal Family. These rules will be found in case D. 39 of 1891.

39. It was recommended by the Punjab Government that in the case of existing female pensioners of the ex-Royal Family of Delhi, the preparation of descriptive rolls in the manner prescribed in the G. I., F. D., Resolution No. 3757, dated 19th October 1883, should be dispensed with, and that the present practice of identifying ladies be allowed to continue, the certificate of the recognized leading member of the family being accepted as sufficient evidence that the ladies to whom pensions have been granted are still alive. But that the terms of the Resolution above quoted may be strictly observed in future in all cases in which pensions lapsing on the death of grantees may, under the special sanction of the Government of India, be continued to their daughters or other female dependants. These recommendations were sanctioned by the Government of India, but it has since been decided by the same Government that the concession made in 1883 may be extended to the holders of pensions subsequently granted. (*G. I., F. D., No. 2527, dated 31st July 1884, and No. 4794 P., dated 30th October 1897 - case G. I. $\frac{87}{1883}$.*)

Pensions and Gratuities of Cantonment Fund Employes

40. It has been decided by the Government of India, Military Department, that the grant of gratuities and pensions to Cantonment Fund employes is not permissible under the Cantonment Fund Rules.—(*G. I., M. D., No. 1286 C., dated 16th July 1897, received with C. G.'s No. 852, dated 26th July 1897—case G. I. ¹⁹1897-98*)

Pension of a Government servant compulsorily transferred to an appointment paid by a Local Fund.

41. It has been ruled that when a Government Officer is compulsorily transferred to an appointment paid by a Local Fund, and is subsequently dismissed therefrom, he has no claim to a pension or gratuity, but that if the Local Government consider that he is deserving of a compassionate allowance, it may award a pension not exceeding that which could have been granted as a compensation pension on the termination of the officer's service under Government.—(*G. I., F. D., Res. No. 819 P., dated 19th February 1896—case G. I. ⁵⁸1895-96*.)

Continuance of a Pension.

42. When the continuance of a pension is sanctioned, payment should be authorized from the date of lapse of the former grant, unless some other date is specifically mentioned in the order.—(*Case G'vpur. ³⁶1891*.)

Exemption from Income-tax of allowances to Native Chiefs and Jagir Incomes.

43. Allowances made to Native Chiefs under treaties in respect of or in compensation for payments which would have accrued to them in their own States, had not these treaties been made, will ordinarily be exempted from Income-tax.—(*G. I. No. 881, dated 3rd March 1887—case C. G. ²⁶1886 A.*)

44. Jagir incomes are exempted from payment of Income-tax under Act II of 1886.—(*G. P. No. 1041, dated 19th April 1886, received with G. P. No. 7133, dated 2nd April 1887—case Genl. ⁵⁷1886*.)

*Pensioners of the Straits Settlement Government.

45. The Government of India do not arrange for the payment of the pension of a pensioner belonging to the Perak Sikhs in any country except India. If a pensioner desires the payment of his pension to be transferred outside of India, he should address the Hon'ble the Colonial Secretary, Singapore, direct.—(*G. I., F. D., No. 1707, dated 22nd April 1892—case Asar. ²1892-93*.)

Enquiries by Government under Article 458, Civil Service Regulations.

46. Enquiries instituted by Government under the provisions of Article 458 of the Civil Service Regulations should not be communicated to the Officers regarding whom they are made. The enquiry is of a confidential nature, and neither it nor the report thereon should on any account be communicated to the Officer concerned.—(*G. P. Cir. No. 91104, dated 30th May 1887—case G. P.* ⁴¹₁₈₈₇.)

Pension earned by service paid from the late General Local Fund.

47. It has been decided by the Government of India that the General Revenues should be charged with the share of any pension earned by qualifying service paid partly from those revenues and partly from the old Punjab General Local Fund, which may be found to be due according to the "Rule of proportions" for the Local Fund Service. (*G.I., F. D., No. 3959, dated 15th September 1893—case Pen.* ⁴¹³_{1895 96}.)

List of Reports and Returns.

48. The following list gives the Returns and Reports, for the correct preparation and punctual despatch of which the Pension Department is responsible:—

No.	Name of Return or Report	When due.	To whom sent	Authority.
		Daily.		
	Attendance Register ...	Every morning...	G. O. in charge	Para. 8, Chap. 1, Office Manual.
		Weekly.		
1	List of Arrears ...	Every Monday...	Accountant-General.	Para. 64, Chap. 1, and paras. 11 and 78, Chap. 2, Office Manual.
2	Register of Pension Applications and Verification Cases.	Every Monday...	G. O. in charge (submitted also to A. G. on 1st Monday in each month.)	

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
		Quarterly.		
1	Pension Cases	15th July, 15th October, 5th January, and 15th April	Financial Department.	Article 842, C. A. C.
2	Specially chargeable allowances	30th July, 30th October, 30th January, and 30th April.	Comptroller-General.	Article 1313 C. A. C.
		Half-yearly		
1	Annuities and pensions paid in India to retired Indian Civil Servants	15th May and 15th November	Comptroller, India Treasuries.	Article 860, C. A. C.
		Yearly.		
1	Mortality of Marine Pensioners.	1st June	Examiner of Marine Accounts.	Marines No. 4280, dated 28th January 1880. — (Cases Mis. 1880 and Genl. 1880).
2	Extraordinary Pensions and Grants	April ...	C. I., F. and C. D.	Article 859, C. A. C.
3	Mortality of Pensioners	1st September...	Financial Department.	Article 858, C. A. C.
4	Special Annual Enquiries.	15th November	Treasury Officers	Article 861, C. A. C.
5	Report of death of Perak Sikh Pensioners.	10th December	Comptroller, India Treasuries	C. I. T. s No. Ac., dated 28th August 1895 — (Case Pen. 1895).
6	Non-service Pensioners	10th March	Punjab Government.	Cases G. P. 1877 and G. P. 1877.
		Occasional.		
1	Death of European Pensioners.	When event occurs.	Do.	Article 856, C. A. C.
2	Return of Non-service Pensioners.	Every 5th year in March.	Do.	G. P. No. 29, dated 11th January 1884, and No. 352, dated 12th May 1884 — (Case G. P. 1884).
	Casualties among tried Royal Indian Marine Officers.	10th July, 10th October, 10th January, and 10th April.	Director of the Royal Indian Marine, Bombay.	C. G.'s No. 500, dated 2nd June 1897. — (Case C. G. 1897).

CHAPTER 7.—RESOURCE DEPARTMENT.

Constitution, Control and Distribution.

1. The entire work of the Department is performed by a Superintendent, one Clerk and an apprentice attached thereto, under the immediate control of the Accountant-General, under whose orders the movement of funds from one Treasury to another, or payments from the Currency Agencies to Treasuries and *vice versa*, are regulated. The Chief Superintendent assists in the disposal of all routine matters.

Distribution of funds.

2. The Punjab and North-West Frontier Province as a whole are deficit Provinces and have to be supplied with large remittances from other provinces. The circumstances of each Treasury in the Punjab regarding Resource matters are stated below—

Amritsar	This is a deficit Treasury throughout the year. The deficit is supplied from Lahore and Gurdaspur and also by the issue of Foreign and Local Supply Bills.
Attock	The Treasury is a deficit one and is replenished by remittances from Rawalpindi.
Bannu	Is deficit. The deficit is supplied from the Local Currency Agency which receives its supplies of notes from Lahore. There is also a demand for Supply Bills (both foreign and local).
Dera Ghāzi Khan...	The Treasury is deficit practically throughout the year. The deficit is usually supplied from Muzaffargarh. There is also a Currency Agency which receives its supplies of notes from Lahore.
Dera Ismail Khan...	The Treasury is deficit almost throughout the year, and is fed usually from Muzaffargarh, Shahpur and Lyallpur. There is also a Currency Agency which is supplied with notes from Lahore. It also issues Supply Bills for large sums (both Foreign and Local).
Delhi	The Treasury is deficit throughout the year. The deficit is supplied from the Local Agency Chest, which is in turn replenished with coin from Hissar, Rohtak, Gurgāon, and by Foreign remittances.
Ferozepore	The Treasury is a surplus one. The surplus is chiefly withdrawn by means of Supply Bills.
Gujranwāla	The Treasury is surplus. The surplus is used for supplying Sialkot, Rawalpindi and Peshawar.
Gujrat	The Treasury is ordinarily surplus throughout the year. The surplus is remitted to Rawalpindi.

Gurdáspur...	...	The Treasury is self-supporting. There are large demands for notes which are supplied from Lahore. The coin obtained in lieu of those notes is remitted to Amritsar and Kangra.
Gurgáon ...	...	Is ordinarily a surplus Treasury throughout the year. The surplus is remitted to Delhi.
Hissár ...	...	Is ordinarily a surplus Treasury throughout the year. The surplus is ordinarily removed to Delhi.
Hoshiárpur ...	...	A surplus Treasury in ordinary circumstances. The surplus is remitted to Jullundur.
Hazá a ...	...	The Treasury is deficit almost throughout the year. The deficit is supplied from Lahore.
Jhang ...	...	Is ordinarily a surplus Treasury. The surplus is remitted to Mooltan and Lahore.
Jhelum ...	...	The Treasury is a deficit one. The deficit is supplied from Lahore and Shahpur.
Jullundur ...	...	The Treasury is ordinarily a surplus one. The surplus, together with funds received from Hoshiarpur, is remitted to Umballa and occasionally to Lahore.
Kángra ...	...	The Treasury is deficit throughout the year, and its requirements are generally met from Lahore and Gurdaspur.
Kohát ...	...	The Treasury has to be fed almost throughout the year, by transfers from the local Currency Agency, which is replenished by remittances from Lahore and Bannu and also by the issue of Foreign and Local Supply Bills.
Karnál ...	...	Is ordinarily a surplus Treasury throughout the year. The surplus is remitted to Umballa and Simla.
Kurram ...	...	The Treasury is deficit throughout the year. The deficit is supplied from Kohat.
Lahore ...	...	Is surplus throughout the year. The surplus is removed by transfers to the Remittance Treasury and by remittances to other districts as required.
Ludhiána ...	...	Is self-supporting.
Mianwálí ...	...	The Treasury is ordinarily a surplus one. The surplus is remitted to Dera Ismail Khan.
Lyallpur ...	...	Is surplus throughout the year. The surplus is withdrawn by issues of Supply Bills and by remittances to Mooltan and Dera Ismail Khan.
Mooltán ...	...	Is ordinarily a deficit Treasury throughout the year. The deficit is supplied from Jhang and from the Local Currency Agency Chest, which is supplied with notes from Lahore, and occasionally from Lyallpur.
Montgomery ...	...	Ordinarily surplus throughout the year. The surplus is remitted to Lahore and Mooltan.
Muzaffargarh ...	...	Ordinarily surplus throughout the year. The surplus is remitted to Dera Ismail Khan and Dera Gházi Khan.
Pesháwar ...	...	Is deficit throughout the year. The deficit is supplied from the Currency Agency Chest, which is fed by remittances from Lahore and Gujránwála and by the issue of Foreign and Local Supply Bills.
Ráwalpindi ...	...	Same remarks as against Pesháwar above. It also receives help from Gujrat, Gujránwala and by the issue of Foreign and Local Supply Bills.

Rohtak ...	...	The Treasury is ordinarily surplus throughout the year. Remits its surplus to Delhi.
Sialkot ...	...	The Treasury is ordinarily deficit throughout the year. The deficit is supplied from the Currency Agency Chest, which is replenished by remittances from Lahore and Gujranwála and by the issue of Supply Bil's.
Shahpur ...	...	Is ordinarily a surplus Treasury throughout the year. The surplus is remitted to Dera Ismail Khan and Jhelum.
Simla ...	...	Is ordinarily a deficit Treasury throughout the year. The deficit is supplied by transfers from the Currency Agency Chest, which is replenished with coin from Umballa and with notes from Lahore. It also issues Supply Bills, both foreign and local, for considerable sums during the summer months.
Umballa ...	...	Is ordinarily a deficit Treasury throughout the year. The deficit is supplied by transfers from the Currency Agency Chest, which in turn receives coin from Jullundur, Ludhiana, Karnal and notes from Lahore. It also draws Supply Bills.

3. The circumstances of the various Treasuries as set forth above have been reported to the Comptroller-General, and under his orders it is necessary to communicate to him immediately any changes made.—(*O. G.'s No. 1720, dated 27th January 1893—case C. G. ⁵⁰ 1832-04*).

Remittances for Hazara, Bannu and Dera Ismail Khan.

4. In the case of remittances ordered to Hazara and Bannu, one week's previous notice at least should be given to the District Superintendents of Police at those stations to enable them to arrange for a relief guard.—(*Cases R. P. ¹⁶ 1890, R. P. ¹⁴ 1897 and Dep. ¹⁴ 1898*). In the case of remittances ordered to Dera Ismail Khan, they should be booked *viá* Lála Musa to Darya Khan.—(*Lahore D. S. P.'s No. 2394, dated 13th November 1896—case D. I. K. ¹⁶ 1896-07*).

Transfer of money from Treasuries managed by Branches of the Bank of Bengal to Currency.

5. In future when transferring money from the Treasury balance held at a Branch Bank of Bengal to the Currency, the following points should, as a rule, be kept in view and acted upon as far as possible :—

- (a). Three days' previous notice should be given to the Agent of the Branch Bank of Bengal, but if the circumstances do not allow of such a long notice, the orders should be issued by an urgent telegram and the Bank Agent informed of the latest date on which transfer should be made.

- (b). When a transfer is ordered from a Branch Bank at a certain station to the Currency, and if the Agent at that place desires that money be taken from the Branch Bank at another station or at Calcutta, this course may be accepted, provided (1) there is a Currency Agency at that station, and (2) the Bank Agent agrees to give the money at the station where the transfer was ordered, if required hereafter.—(*C. G.'s No. 420, dated 9th February 1889—case C. G. $\frac{4}{1889}$*).

Local and Foreign Remittances.

6. Foreign remittances are received and sent under orders from the Comptroller-General, on receipt of whose orders for the despatch of a remittance from a Treasury in the Punjab an order, either by letter or telegram according to the circumstances, should be sent to the Treasury concerned. The receipt and despatch of remittances should be telegraphed to the Comptroller-General immediately the Treasury Reports are received.

7. Local remittances are usually made on applications received from Treasury Officers, and orders issued on the printed form prescribed for the purpose.

8. The remittances ordered should be immediately entered in the Remittance Register provided for the purpose. These entries should be checked with the memoranda attached to the Cash Balance Reports. The columns "amount remitted" and "amount received" should be tallied and the balance in transit struck, which should agree with the balance carried forward by items to next month, and should be agreed with the detail book. The amount of local remittances in transit should be communicated to the Compilation Department by the 7th of the following month.

Specie remittances booked by Railway.

9. It has been arranged with the Railway Department that in future railway freight on Government treasure will not be paid in cash but by credit notes.

A consolidated bill will be submitted every month to this office by the Examiner of Railway concerned and supported by credit notes which on receipt will be checked by the Resource Section and, after audit and being passed by the Gazetted Officer in charge of routine work, will be returned to the Examiner. The amount of this bill will then be debited by the Examiner in his Exchange Account with this office (*letter No. R. 5828, dated 15th July 1905 and No. 5290 R., dated 25th June 1906—case C. G. 9 of 1902-03*).

Audit of charges for Remittance of Treasure.

10. All bills for charges on account of remittance of treasure made, outside districts, as well as for charges incurred in remitting copper, both within and without districts, will be audited in the Resource Department, and finally passed by the Gazetted officer in charge.

11. The bills after audit are entered in the combined Audit and Telegraphic Register and after they have been passed by the Gazetted Officer in charge routine work, will be returned to the Auditor from whom they were received.

All objections raised on bills will be communicated by the District Auditors through their Objection Statements. The Resource Section, however, will be responsible for taking initiative action by special letters regarding items the amounts of which enter the money columns of the Objection Statements. To enable this section to keep a watchful eye on its objections it will maintain a Register of Objections in skeleton form, in which references to letters issued and entries of items cleared will be entered. This Register should be sent to the Officer in charge once a fortnight for review. All items cleared will be communicated to the Auditors concerned for removal of the items from their Objection Statements.

12. The audit of these bills should be punctually performed and the following points should be borne in mind :—

- (a) that the remittance charged for was really made and authorized and that the amount of it agrees with the remittance order;
- (b) that the rates are in accordance with the sanctioned scale where a scale has been prescribed, and that in other cases the charges are not excessive;
- (c) that the Banks when sending cash remittances to Sub-Treasuries within the district may depote Potdars at the expense of Government.—(C. G.'s No. 1678, dated 31st January 1896—
case C. G. ⁵¹ 1905-96.)
- (d) that a Potdar's certificate is attached to the bill in which the pay of the Potdar is charged.

13. The following rates for the conveyance of treasure by road in these Provinces have been brought together with a view to help the Resource

Department in auditing bills for remittance charges. It should be understood that the rates are *maxima*, and that while on the one hand they cannot be allowed by this office to be exceeded without a full explanation, they should not, on the other hand, be invariably worked up to as a matter of course, but every effort should be made to transport treasure as economically as possible.

14. The ordinary rate for the hire of a cart drawn by one bullock is seven annas for a stage of ten miles, but for all stages west and north of Lahore, and also between Mooltan and the Deraját, a special rate of eight annas a day for each bullock is permissible. When carts are engaged for a month or upwards, which will seldom or never be the case, the rates of hire are to be determined by mutual agreement.

15. For carts employed on hill roads, namely, the stages between Ráwalpindi and Murree, Pothánekot and Dalhousie or Núrpur, Hoshiárpur and Dharmsála, and for all roads of the same character where the wear-and-tear is unusually great for carts and cattle, a rate not exceeding twelve annas a day for each bullock is authorized. For all roads in hill tracts in the Dera Ghazi Khan District rupee one per stage per bullock is admissible. For the Kohat-Bannu road a special rate of nine annas per stage per bullock is also admissible.

16. The rates prescribed for other descriptions of carriage are as follows :—

For 3 camels or more, six annas each per day.

„ 2 do. seven annas do.

„ 1 do. eight annas do.

„ Mules and ponies, six annas do.*

„ Denkeys, three-and-half annas do.

„ Bakkas, twelve annas do.

Special rates for Camels.

District.	Road.	Rate.
Gurdaspur ...	Pothánekot-Dalhousie road	Pupees 4 and annas 4 per camel for the whole distance.
Mazara ...	All plain roads ...	3 Annas per camel per stage.
	All hill „ ...	12 „ „ „ „ „

* In Kárgara the sanctioned hire for a mule is ten annas per diem. This rate was communicated by the Deputy Commissioner with reference to an objection raised by this office on a voucher of March 1884.

District.	Road.	Rate.
Dera Ghazi Khan ...	Hill tracts ...	Three or more camels 12 annas each per stage. Two camels 14 annas per stage. One camel one rupee per stage.
Rawalpindi ...	Rawalpindi-Murree road. Rawalpindi-Murree road <i>vid</i> Karur and within the district. Road from Murree towards Abbottabad Road from Murree towards Kohala. Rawalpindi to Murree <i>vid</i> Karur.	Three camels or more 8 annas each per stage. Two camels 9 annas and 6 pies each per stage. One camel 11 anna per stage. Three or more camels 8 annas each per stage; Rs. 10 each per mensem.
Kohat ...	The district generally	Two camels 9 annas each per stage; Rs. 12 each per mensem. One camel 10 annas per stage Rs. 14 per mensem.

17. For carriage employed in any part of the Punjab during the rainy season, or between the 1st of June and 1st of October, an additional charge equal to 25 per cent. of the hire that would otherwise be admissible may be allowed.

18. The authorized loads are as follows:—

No.	Description of carriage.	Pakka road in plains.	Kacha road.	Hill road.
1	4 Bullock carts. ...	20 Maunds.	16 Maunds.	16 Maunds.
2	3 " " ...	15 "	12 "	12 "
3	2 " " ...	10 "	8 "	8 "
4	Camels ...	5 "	5 "	4 "
5	Bullocks ...	3 "	3 "	2½ "
6	Mules and ponies ...	3 "	3 "	2½ "
7	Donkeys ...	1½ "	1½ "	1½ "
8	Coolies ...	30 Seers.	30 Seers.	24 Seers.

19. In the case of remittances made to the Currency Agency at Delhi Rs. 5 may be allowed for the counting, &c., of one lakh of rupees, instead of Rs. 4-4-0 admissible under note 2 to Article 664 of the Civil Account Code.—(*Delhi D. O.'s No. 668, dated 17th June 1886—case D. 1886*).

20. Charges for the remittance of copper coin should be supported by detailed bills, remittances of uncurrent coin by Mint Master's receipts, and other charges by payees' receipts. The entire expenditure should be charged to "Mint."

Resource Estimate

21. On receipt, the district estimates should be examined to see :—

- (1) that the opening balance of the current month agrees with the closing balance of the previous month as shown in the Cash Balance Report;
- (2) that the foreign and local remittances ordered have been included;
- (3) that an explanation is given for any unusual or large provision.

22. The Treasury figures should, where necessary, be altered in red ink according to the information available in the office.

23. The chief points to be noted in connection with the preparation of the Provincial Resource Estimate are :—

- (a). Foreign remittances are included, as far as known, up to date and no estimate is made for future remittances.
- (b). The Resource Estimates for February and March should be compared with the figures suggested in the Budget Notes and should be prepared in consultation with the Budget Department.
- (c). The amount paid on account of subsidy to the Amír of Afghanistan should be shown under the head "B" expenditure and not "India"—(*C. G.'s No. 1087, dated 25th September 1890—case C. G. 1890*).

24. If it becomes necessary to telegraph the figures of the Resource Estimate under Article 1482 of the Civil Account Code, it should be done in the order prescribed by the Comptroller-General in letter No. 1984, dated 10th January 1887.—(*Case C. G. 1887*).

25. In order that the monthly figures for each head shown in the Provincial Resource Estimate for a series of years may be available for comparison, the existing Register of Actuals should be kept up in the Resource Department, the figures under each head being posted into the appropriate monthly columns from the Civil Account prepared by the Compilation Department.

Cash Balance Report.

26. On receipt the Treasury Cash Balance Reports should be examined to ascertain :—

- (1) that they are arithmetically correct ;
- (2) that they have been properly attested in accordance with Articles 335 and 336 of the Civil Account Code ;
- (3) that the remittances intimated to have been sent, or acknowledged to have been received, have been shown in detail.

27. The figures should then be posted into the prescribed broad sheet, which contains columns according to the arrangement followed in the Provincial Cash Balance Report.

28. The Comptroller-General telegraphs monthly about the 9th (a) the total cash balance in the Civil Treasuries of the Government of India and at the credit of Government in the Presidency Banks and their Branches on the last day of the preceding month, and (b) the total of cash balances on the same date in the current and the two preceding years. On receipt of this telegram, the second figure should be checked by agreeing it with the sum of the first figure and the corresponding figures for two years shown in Statement B. (b) (Cash Balance Revised). The figures for the three years should then be communicated to the "*Civil and Military Gazette*," the "*Tribune*," and the "*Daily Times*" in the printed form provided for the purpose.

Bank and Remittance Treasury balances.

29. As regards the Government money held at the Branch Banks, of Bengal at Lahore and Delhi, a slip is received every morning showing the closing balance of the previous day. As regards the balance held in favour of the Accountant-General in what is known as the Remittance Treasury, Lahore, a book is received every evening from the Currency

Office. On receipt it should be examined with reference to the following points :—

- (1) that the opening balance agrees with the closing balance of the previous day ;
- (2) that the remittances ordered have been sent and the remittances received duly credited ;
- (3) that the balance is in notes as far as possible.

Return of Shroff-marked and light-weight coin.

30. This is prepared from statements received from the various treasuries and is confined to silver. The currency figures are obtained from the separate memoranda received from the Currency Office. A brief explanation should be given of the cause of the difference, if any, between the current and last month's figures. — (*C. G.'s No. 808, dated 23rd July 1897—case C. G. 1857-88*).

Bank Account.

31. In future when balances are held by officers of the Military Department in their public capacity in a separate account with the Presidency Banks or their Branches, the matter should be referred to the Controller of Military Accounts, and the Comptroller-General informed, in the statements which this office is required to furnish to him under Article 1625 of the Civil Account Code, of the opinion of those officers as to whether the balances may be allowed to remain in the Bank or not.—(*C. G.'s No. 1908, dated 26th February 1889—case G. I. 1887*).

Estimate of minimum balances.

32. With reference to Article 1509 of the Civil Account Code, a statement showing the minimum balances necessary for financing the Treasuries in the Punjab on the 1st of each month from April to March, and that foreign remittances which it is expected will be required during that period, is submitted, to the Comptroller-General on the 15th April on each year. The statement is compiled from the Register of Actuals (paragraph 24 above) which is compiled from the Civil Account. A statement showing the estimated gross expenditure in the Province from April to March is also submitted to the Comptroller-General in accordance with his letter No. 894, dated 10th August 1889. This statement is also prepared from the Register of Actuals.

LETTERS OF CREDIT AND CASE ASSIGNMENTS.

38. The following statement shows the periodical assignments issued by this office, the officers on whose application they are granted, and the officers, if any, who are informed of the issue of orders by this office :—

Department.	Applying Officer.
Monthly.	
(1). Public Works Department, Panjab { Buildings and Roads Branch. Irrigation Branch. }	Examiner of Public Works Accounts, Panjab.
(2). Public Works Department, United Provinces.	Examiner of Public Works Accounts, United Provinces. (a)
(3). Military Works Department ...	Examiner of Accounts, Military Works. (a)
(4). North-Western Railway ...	Examiner of Accounts, North-Western Railway. (a)
(5). Rājputāna-Mālwa Railway and Bomlay-Baroda and Central India Railway.	Government Examiner of Railway Accounts. (b)
(6). Agra-Delhi Chord Railway ...	Examiner of Accounts Oudh and Rohilkund Railway. (a)
(7). Kalka-Simla Railway ...	Auditor, Kalka Simla Railway. (a)
(8). Telegraph Department ...	Examiner of Telegraph Accounts. (a)
Quarterly.	
(1). Survey Department ...	Comptroller, India Treasuries. (c)
(2). Forest Department ...	Conservator of Forests, Panjab (a).
Annual Assignments.	
(1). Military Department, Northern Command	Controller of Military Accounts, Northern Command. (a)
(2). Do., Secundrabad Division.	Controller of Military Accounts, Secundrabad Division. (a)
(3). Do., Western Command.	Controller of Military Accounts, Western Command. (a)
(4). Do., Eastern do.	Controller of Military Accounts, Eastern Command (a)
(5). Civil Veterinary Department ...	Comptroller, India Treasuries. (a)
(6). Telegraph Department ...	Do. do. (a)

NOTE.—In addition to the periodical assignments noted above, supplementary assignments and transfers of assignments are also arranged for at the request of Controllers of Military Accounts, the Officers Commanding or Paymasters of Regiments and Batteries.

(a). Intimation sent to the applying officer and also to the Accountant-General, U. P., in case of letters of credit issued on application from the Examiner, P. W. Accounts, U. P.

(b). Intimation sent to the Chief Auditor and Accountant B. B. and C. I. and B. M. Railways.

(c). No intimation sent.

34. The applications for funds of each of the Departments above-mentioned will be consecutively filed in a separate file provided for the purpose. A Number Register will also be maintained (except for P. W. letters of credit) with the following columns :—

- (1). Date of Issue ;
- (2). No. ;
- (3). To whom sent ;
- (4). Amount.

35. Letters of credit are issued in favour of the Postal Department direct by the Deputy Comptroller, Post Office, and this office has no concern with these credits beyond seeing that sufficient funds are available at the Treasuries on which the credits have been placed. The extent of the credits granted is ascertainable from the copies of the letters of credits which are simultaneously forwarded to this office by that officer. With regard to the Military Department, it is necessary to note the supplementary assignments as well as the transfers of funds against the original assignments so as to be in a position to check the balance certified by the Treasury Officer under Article 480, Civil Account Code.

36. Credits in favour of Officers of the Telegraph Department may be transferred from a Sadr Treasury to a Tahsil Treasury of the same district or *vice versa*, or from one Sub-Treasury to another, in the same district, on the application of the Chief Superintendent of Telegraphs, but transfers from one district to another, cannot be allowed except on the application of the Examiner of Telegraph Accounts, Calcutta.—(*Telegraph Examiner's* No. 1147 B, dated ¹⁵/₂₀ May 1886—case C. I. T. ³¹/₁₅₉₈).

37. The Examiner of Telegraph Accounts has decided that advances made to officers of the Telegraph Department on imprest certificates should be charged against their assignments.—(*Examiner, Telegraph Accounts*, No. ^{B.C.}/₉₀₁₁₅, dated 5th March 1897—case C. I. T. ¹³/₁₅₉₅₋₉₇).

38. In view of the facts that Military Disbursing Officers are not always in a position to distinguish between a district and a sub-treasury, and that Appendix D of the Civil Account Code does not show all the sub-treasuries in a district, the Controller of Military Accounts, Northern Command, requests that all applications by Military Disbursing Officers for transfer of their cash assignments, whether from the Sadr to a sub-treasury subordinate thereto, or *vice versa*, or to places outside the district, should

be made to this office, and that he may be informed of every transfer authorized by this office. So long as the fact of transfer is immediately communicated to him, he has no objection, in cases of emergency where delay would result in inconvenience, to Treasury Officers making the necessary transfer within the same district when applications are made to them direct by Military Disbursing Officers, but such transfers are to be reported by Treasury Officers to this office for communication to the Controller, Military Accounts.—(A. G.'s No. ^{Re}₃₂₁, dated 27th May 1896—case M. A. 42 of 1896).

39. Without the sanction of the Controller, Military Accounts, on portion of the cash assignment placed in favour of a Military Disbursing Officer may be transferred to the credit of another Military Disbursing Officer.—(A. G.'s No. ^{Re}₃₀₂, dated 6th July 1896—case M. A. ¹²₁₈₉₆).

40. The Controller of Military Accounts, Northern Command, having directed that unless a request to the contrary is made, all additional or supplementary assignments applied for by him in favour of Military Disbursing Officers, should be regarded as available in the month in which the applications are made by his office, the Resource Department should invariably add this information, for the guidance of Treasury Officers, in the letters intimating the grant of additional funds.—(C. M. A. No. ^{A. B}₂₁₄₅ I., dated 14th July 1892—case M. A. ¹²₁₈₉₂₋₉₃).

41. Similar information should be given by the Resource Department when reductions in cash assignments are made at the request of Controllers of Military Accounts, as it has been decided that the rule mentioned above in respect of additional assignments also applies to reductions made in cash assignments.—(C. M. A. No. ^B₉₇₁ I., dated 7th May 1897—case M. A. ⁴²₁₈₉₇₋₉₈).

42. When applications are received in this office for funds required on Tahsil Treasuries, the Treasury Officers should be requested to make the necessary arrangements, except in the case of funds applied for by the Public Works Department on the Dalhousie Sub-Treasury, the Treasury Officer in charge of which should be communicated with direct and not through the Deputy Commissioner, Gurdáspur. The Deputy Commissioner, Gurdáspur, should also be informed of the issue of these letters of credit.—(D. C. No. 158 T, dated 15th April 1902—case F. W. A. ¹⁰⁵₁₉₀₂₋₀₃).

Bill Forms.

43. As regards applications for funds required from the Lahore and Delhi Treasuries, the letters of credit should be addressed to the Treasury Officer, Lahore, or the Treasury Officer, Delhi, as the case may be, and not to the Agent, Bank of Bengal. In the case of the Civil Veterinary Department and Signal Officers and Divisional Superintendents of the Telegraph Department, the Pre-audit Branch of this Office should be informed of the demand so that they may be met by the issue of cheques.

44. Bill forms in books of 50 forms each are supplied by the Superintendent, Government Printing, 8, Hasting's Street, Calcutta, on an indent made upon him by the 15th December in accordance with Article 404 of the C. A. Code, 7th Edition. On receipt of the books they should be carefully examined and stored in the book Almirah in charge of the Chief Superintendent.

Issues of books are made on Treasury indents, the fact being noted in the Stock Register under the initials of the Chief Superintendent. If the acknowledgment of the books is not received within a week a reminder should be issued, and a special letter, after another week, if necessary.

Supply Bills

45. Supply Bills are issued at Lahore by the Accountant-General. The rates of premium, if any, to be charged on bills are settled by the Accountant-General, and the applicant for a bill is furnished with a letter of authority to the Bank of Bengal to receive the sum for which the bill is required *plus* the amount of premium, if any, chargeable on it. On production of the Bank's receipt for the money, the bill is prepared by the Resource Department and delivered to the applicant after being signed by the Accountant-General.

46. As regards supply bills, to be drawn elsewhere than at Lahore, each Treasury drawing them submits monthly to this office a statement showing the amount for which bills were sold by it during the previous month and the Treasuries drawn upon. From the information thus received and from any other materials that may be available, a statement is prepared for the Provinces showing the sums up to which bills may be drawn by the different Treasuries during the following month, the particular Treasuries on which they will be available, and on what conditions as regards the rate of premium to be charged, if any. After this statement has been approved by the Accountant-General, the necessary authority slips

are issued to the Treasuries permitted to grant bills and the Treasuries to be drawn upon are informed at the same time.

47. Copies of this statement are also supplied for the information of the local Banks. It should be borne in mind (1) that intimations of bills to be drawn on Karachi should be addressed to the Agent of the Branch of the Bank of Bombay at Karachi as well as to the Deputy Collector in charge Huzúr Accounts, Karachi, and that in the case of Calcutta and Bombay, the intimations of probable drawings should be forwarded to the Secretary and Treasurer, Bank of Bengal, Calcutta, and Bank of Bombay, Bombay, respectively; (2) that without the sanction of the Comptroller-General, supply bills may not be drawn on the Treasuries at Calcutta and Bombay for sums exceeding five lakhs on each during any month.

Cypher Codes.

48. There are three Codes in general use in the Department:—

- (a). Comptroller-General's Cypher Code, for use in the Account and Currency Departments;
- (b). Accountant-General's Cypher Code, for the use of Treasuries and of the Account Department;
- (c). Bombay Accountant-General's Cypher Code, for use in issuing telegraphic orders on the Bank of Bombay.

A copy of each of these is given to the Resource Superintendent, who should correct them up to date and keep them under lock and key.

49. The following statement shows the Returns and Reports for which the Resource Department is responsible. They should be very carefully prepared and submitted on or before the dates indicated in the list:—

No.	Name of Return or Report	When due.	To whom sent.	Authority.
		Daily.		
1	Attendance Register ...	Every morning	Gazetted Officer in Charge Routine Work	Para. 18, Chap. 1, Office Manual.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
		Weekly.		
1	List of arrears ...	Every Monday.	Accountant-General.	Para. 81, Chap. Office Manual.
2	Telegram regarding receipts and issues of gold.	7th, 15th, 22nd and 29th.	Comptroller General	C. G.'s No. 414, dated 23rd May 1901—(case C. G. ²³ 1901-02).
		Monthly.		
1	Return of coins withdrawn from circulation	7th ...	Comptroller-General.	Art. 1484 A., C. A. C.
2	Return of sale value and purchase price of light-weight coins.	7th ...	Do. ...	1484 A., C. A. C.
3	Cash Balance Report ...	12th ...	Do. ...	Art. 1484, C. A. C.
4	Statement of gold ...	15th ...	Do. ...	C. G.'s No. 169, dated 30th April 1900—(case C. G. 28 1900-01).
5	Resource Estimate ...	17th ...	Do. ...	Art. 1481, C. A. C.
6	Estimated cash in Branch Banks.	17th ...	Bengal Bank Agents, Lahore and Delhi.	Art. 1481, C. A. C.
7	Sale of Supply Bills ...	25th ...	Accountant-General	...
		Quarterly.		
1	Statement showing the movements of gold.	20th July, 20th October, 20th January, 20th April.	Comptroller-General.	C. G.'s letter No. 1378, dated 11th October 1900, and 575, dated 15th June 1901, filed in case C. G. ²³ 1900-01 & 1901-02).
2	Statement of Currency Notes.	30th July, 30th October, 30th January, 30th April.	Head Commissioner, Paper Currency.	Art. 1498, C. A. C.
3	Statement of coins cut or broken.	Do. ...	Comptroller-General and Mint Master, Calcutta.	Art. 1627, C. A. C.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
		Yearly.		
1	Encashment of Currency Notes.	15th April ...	Head Commissioner, Paper Currency.	Art. 1501, C. A. C.
2	Statement of Minimum Balances.	15th ,, ...	Comptroller-General.	Art. 1509, C. A. C.
3	Bank Accounts ...	15th May ...	Do. ...	Art. 1625, C. A. C.
4	Report on Balances and Resource.	15th ,, ...	Do. ...	Art. 1505, C. A. C.
5	Rupce Census ...	May ...	Do. ...	C. G.'s letter No. 196, dated 21st September 1902—(case C. G. 11 of 1900.)
6	Statement of Balances of copper coins in Small Coin Depôts on 31st March.	1st August ...	Comptroller, India Treasuries.	C. I. T.'s No. $\frac{B. K.}{48}$, dated 2nd August 1895—(case C. I. T. 23 1895-96).
7	Report on copper coin withdrawn.	15th September	Head Commissioner, Paper Currency.	Art. 1628, C. A. C.
8	Small Coin Estimate ...	1st November ...	Comptroller-General.	Art. 1490, C. A. C.
9	Indent for bill forms ...	15th December...	Supdt., Govt. Printing, India, 8 Hastings' Street, Calcutta.	Art. 404, C. A. C.
10	Analysis of Treasury Balances.	15th January ...	Head Commissioner, Paper Currency.	Art. 1502 C. A. C.

CHAPTER 8.—BUDGET DEPARTMENT.

Constitution, Control and Distribution.

1.—The Department, composed of a Superintendent, an Assistant Superintendent and six Clerks, is under the control of the Accountant-General, to whom all important work is submitted through the Chief Superintendent. After the Budget pressure is over, two Assistants are lent to other sections of the office. The duties of the Department are generally described in Chapter 72 of the Civil Account Code. The Superintendent compiles the majority of the statements accompanying the Budget notes, examines all District and Departmental Estimates, prepares the Appropriation Reports, the Three-monthly and Six-monthly Estimates, and supervises generally the work of his Clerks. The Assistant Superintendent conducts the correspondence, compiles the statements accompanying the Budget notes of the North-West Frontier Province, posts the grants and estimates in the Detailed Budget of the North-West Frontier Province, examines the periodical returns issued from the Department, and helps in the preparation of the Appropriation Reports and the Three and Six-monthly Estimates. The first Clerk prepares abstract statements of the Punjab Budget notes, examines postings of District Funds and Departmental Estimates and of Estimates entered in the District Classified Abstracts, prepares periodical returns and drafts miscellaneous letters, and distributes receipts of the Punjab in the prescribed statements.

The second Clerk compiles distribution statements of Budget allotments for contingent charges and travelling allowances relating to the Punjab, sends Budget forms to press, compiles Distributed Budget of Receipts and Charges of Local Funds and Municipalities in the Punjab and the North-West Frontier Province, reviews the Nominal Roll of Lunatics maintained in the Lunatic Asylum, and prepares statements of contributions recoverable from District Boards and Municipalities in the Punjab and North-West Frontier Province, reviews and prepares the Consolidated District Fund Budgets of the Punjab and the North-West Frontier Province.

The Third Clerk compiles the estimates for Receipts and Charges under certain heads of the Punjab Province, assists in passing proofs of the Budget forms, examines postings of certain Departmental Budgets of the Punjab Province, compiles the numerical strength of the Punjab and North-West Frontier Province.

The Fourth Clerk disposes of applications for extra grants relating to the North-West Frontier Province, compiles Departmental Budgets of Receipts and Payments of the North-West Frontier Province, posts actuals for 8 months current and 12 months past year in the Detailed Budget of the North-West Frontier Province, and assists in other work.

The Sixth and seventh Clerks compile certain Departmental Budgets of Receipts and Charges of the Punjab and North-West Frontier Province, examine compilation of the Estimates, post and examine actuals in the Budget Estimates of the Punjab Province, and do miscellaneous work.

Issue of Budget Forms.

2.—The Budget forms should be sent to the Press duly revised about June, and should all be issued by the close of September in accordance with the statement which has been separately printed, giving full information as to the mode of supplying these forms. This statement should be kept corrected up to date by the Superintendent. The dates on which the various forms are issued by and returned to this office, should be carefully noted in the Register kept up for this purpose, timely reminders being issued in the case of those that are being delayed and cases of inordinate unpunctuality being brought to the notice of the Local Government, agreeably to their letters No. 897, dated the 21st April 1890 and No. 1981 S., dated the 14th September 1904. Only blank forms of estimates are issued by this office, except in the case of police expenditure, which is entered in the abstract forms of the Budget before being forwarded to the Inspector-General of Police. Reminders to the Deputy Commissioners and Presidents, District Boards, for submission of the accounts on the last working day of December, January and February should be issued early in December each year.

3.—Immediately the estimates are returned to this office they should be made over for check to the Pre-audit or Gazetted-audit Section, or to the District or Special Auditors as the case may be. The estimates should be given the precedence over all other work not really urgent, and they should be returned to the Budget Department as early as practicable. In no case may they be delayed for a longer period than 24 hours without an explanation, which should be given on a separate slip of paper to be attached to the estimates.

4.—In the case of the district estimates of revenue and receipts, the column "Actuals" should be carefully compared by the Auditors concerned

with the corresponding figures recorded in this office, and any differences discovered, which are not attributable solely to the omission of fractions of a rupee, distinctly noted on them.

5.—When checking the estimates of expenditure, the District or other Auditor concerned should, in the case of Salaries, Establishments whether fixed or temporary, fixed allowances, contract and other contingent charges of a fixed nature, such as office and house rent, verify the entries for the coming year as proposed by the Disbursing, Controlling or Departmental Officer in the last column of the estimate, with the sanctions recorded in the Audit and Contingent Registers, and note any differences which may come to light. When the sanction is conditional or accorded for a limited period only, a clear note to this effect should be made against the entry. In the case of contingent or other charges of a fluctuating character, the Auditor should check the column of "Actuals" with the corresponding figures shown in his books, and bring to notice any variations which may be detected. The figures for the ensuing year in the column "No." are intended to show the number of men for whom the amount has been provided, and this entry should also be checked, any error or omission found being rectified or supplied.

6.—In checking the Budget Estimates for establishment and preparing those for the Salaries, &c., of Gazetted Officers, the following additional instructions should be carefully observed by the Treasury Account and Gazetted-Audit Departments :—

- (i).—When any officer, whether Gazetted or Non-Gazetted, receives in addition to pay proper, any allowance, whether local or personal, or for the discharge of special duties, or a fixed travelling or conveyance or horse allowance, such allowance should be shown separately. In the case of personal, local, special or house rent allowance, if chargeable to the same head as salary, it should be shown immediately below the salary concerned. In other cases, the allowance should be shown in its proper place under "Salaries" or "Allowances," as the case may be, but an asterisk or a letter should be placed against the entry on account of the officer's salary carrying down to a footnote, in which all additional allowances under whatever head shown should be specified. There should also be cross references against the entries of the allowances. In cases in which it is known that an Officer gets a rent-free residence or

quarters, the fact should be stated in a footnote. If details of establishments showing the rate of pay for each individual are not given in the Budget Estimates, they should be filled in and in the case of progressive salaries, the minimum and maximum should be given, and not merely the pay which is being drawn at the time.

- (ii). The Auditors conducting the examination of the estimates should understand that they are not supposed to check the accuracy of those entries only which have been specially mentioned above, but that, in addition, they are also responsible to see that the estimates are complete in other respects, in accordance with facts in their audit registers and accounts. For instance, that none of the heads printed in the estimates against which an entry should appear, is left blank, that recoveries of a fixed nature to be recovered year by year are not omitted, and that facts materially affecting the estimates of the current or future year, such as the absence on privilege leave of several officers, are distinctly entered.

7.—When the estimates have been thoroughly checked, the fact should be recorded on them in red ink by the word “checked,” which should be initialed and dated, and the estimates returned to the Budget Department without unseemly and badly written notes. The Examiner or Superintendent will carefully scrutinize the estimates, together with the notes, if any, made thereon by the persons checking them, and on being satisfied of their accuracy, initial, date and transmit them to the Budget Department without delay as laid down in paragraph 166 B, Chapter VI of the T. A. D. Manual.

8. On the return of the estimates to the Budget Department, they should be carefully reviewed with reference to the remarks made on them by the officers themselves or by the Audit Departments, and any doubtful or irregular points referred to the officer concerned on the prescribed form of memorandum. The figures of the Estimating and Controlling Officers should not be altered, but the amounts which are considered admissible with reference to rule or in view of available information, should be entered in the column “Accountant-General’s,” and after the figures of each estimate have been thus settled they should be entered, where necessary, in the prescribed forms for compiling the estimates, with the authority of the Superintendent or Assistant Superintendent to be written on the estimates themselves. These compilation forms should be accu-

Budget Notes for the Government of India.

11.—As soon as these forms are received from the Government of India, they should be examined with a view to any misprints in the figures being removed. In the First Edition of the Notes the actuals for eight months should be entered against each minor head in the two columns in the left of the table in the Notes, and in the Second Edition the eight months' figures should be neatly altered to nine months. Ten months' figures should be entered in a copy of the Second Edition and despatched so as to reach the Secretary, Finance Department, not later than the 6th March. The rest of the figures will be filled up in the notes, as far as possible, as each Budget Note is received back duly sanctioned, from the Local Governments. As soon as the figures have been entered in all the notes, which will usually be about the 9th January, they should be laid before the Superintendent. The materials for these notes are mainly available from the notes received back from the Local Governments, but as most of the latter are prepared when the actuals of a few months only are known, it will be necessary to recalculate the Revised Estimates for the Government of India with reference to the latest actuals and on the most recent information available. Care should be taken that the notes are prepared in paragraphs dealing separately with the aggregate estimates of Imperial and Provincial revenue or expenditure on the one hand, and with the estimates of the Local Section of the Budget on the other hand. The Budget for the ensuing year as approved by the Local Governments concerned, should not be altered without very strong reasons and the alterations should be intimated to the Local Government on being approved by the Government of India. As each note is passed by the Accountant-General, any alterations made by him should be at once carried into the Detailed Budget. The note should then be carefully and neatly copied and submitted to the Accountant-General for initials. The Budget Notes should be punctually despatched on the date fixed for them, and the Superintendent of the Budget Department should personally attend to the matter and see that all the prescribed documents accompany them.

Detailed Budget Estimates.

12.—The actuals of the previous year should be entered in the Detailed Budget Estimate as soon as the last batch of journal entries has been despatched to the Comptroller-General, which will be by the middle of December, and the actuals of the first eight months should be posted before the office opens after the Christmas holidays.

13.—As soon as each Note is received back from the Local Government, it should be posted also into the Note to which it relates (paragraph 11 above) and into the Detailed Estimates.

14.—On receipt from the Comptroller-General of the proof copies of the Detailed Budget Estimates, which are generally sent as soon as the final orders of the Government of India have been received on them, the estimates should be thoroughly revised in accordance with these orders and any instructions which may be received from the Comptroller-General and re-submitted to him without delay, accompanied by revised copies of the Appendix to the Budgets showing the numerical strength of sanctioned appointments, both gazetted and non-gazetted, and their distribution among the various districts of the Province concerned.

15.—When the final printed copies of the Budgets are received from the Comptroller-General, they should be distributed, as usual, a list of the distribution made being kept in the Budget Department.

Subsequent Procedure.

16.—The first editions of the Budget Notes for the Government of India (paragraph 11 above) are usually received back in the first week of February and have to reach the Financial Department, as the second edition of the Notes, by the date fixed by the Financial Secretary, which is generally about the middle of February. It will thus be seen that the Notes must be taken in hand without delay to be revised with reference to the actuals of ten months, the remarks made by the Financial Secretary, and any information that may have become available since the Notes were first despatched and consequently the Treasury Accounts Department should immediately on receipt of the second List of Payments and Cash Account for January, prepare two abstracts of the receipts and payments of each Treasury, one relating to Imperial and Provincial transactions and the other to Local, under service heads (by major heads only), unless greater details are specially called for, and after compiling them separately for each Province send them to the Compilation Department, which will take into account important transactions, and after adding the progressive totals to the end of December communicate the final results by major heads, unless greater details are required, to the Budget Department by the 6th of February at latest or earlier if possible.

17.—The third or final edition of the Budget Notes has to be revised with reference to subsequent orders of the Financial Secretary, eleven months' actuals and any information that may then have become available. This edition is usually received early in March and has to be disposed of by telegram by the date fixed by the Government of India, which is usually the 9th of that month. The telegram is to be confined to import-

ant alterations only, but before it can be prepared, it is necessary for the Treasury Accounts and Compilation Departments to give information to the Budget Department by the 6th March at latest, if not earlier in the same forms as mentioned in the preceding paragraph, but in respect of the actuals to the end of February instead of to the end of January, and for the Budget Department to make full use of the figures so supplied and to consult all other materials that may be available at the time. The telegram, while being as brief as possible, should be worded so as to leave no room for doubt as to where the correction in the Budget Estimates is recommended.

The actuals for the ten months should be entered by minor heads in one copy of the second edition of Notes for each Province and the Notes returned to the Government of India so as to reach the Finance Department by the date fixed by the Government of India.

In order to enable the Punjab Government to publish a combined review of the Provincial Service Accounts and Budget Estimates early in April, the figures by minor heads of the Revised and Budget Estimates should be communicated to that Government within a week after the receipt of the orders of the Government of India on the financial Budget Estimates. (G. P. No. 1823 S., dated the 8th September 1904, and A.-G.'s letter No. ^B 13212, dated the 11th December 1903,—case Genl. 21 of 1903-04).

NOTE 1.—A copy of each edition of the Budget Notes, as soon as received from the Government of India should be supplied to the Punjab Government, and the Chief Commissioner North-Western Frontier Province, in covers marked *confidential* for their respective Governments.

NOTE 2.—Any changes made by the Government of India in Punjab Departmental figures should be communicated at once to the Punjab Government and Accountant-General P. W. D.

Communication of Grants.

18.—This work should be commenced as soon as the final printed copies of the Budget have been received from the Comptroller-General (paragraph 15 above), and should be completed, as soon as possible, to let Disbursing Officers principally know what sums have been sanctioned for them for expenditure during the year, and to enable them to enter the sanctioned grants in their bills, &c. The distribution of the grants should be very carefully made and should be communicated strictly in accordance with the detailed instructions which have been printed in pamphlet form and supplied to the Budget Department, the Superintendent of which is personally responsible for keeping the pamphlet corrected up to date.

Estimate of the Account Office.

19.—The estimate of the Imperial expenditure of this office should be prepared by the General Department in consultation with the Budget and

Compilation Departments not later than the 15th November. On completion it should be submitted with a letter to the Comptroller-General by the 1st December, explaining fully the variations in the figures and giving reasons for the inclusion of special items, if any.

The estimate of the Provincial expenditure of this office, including the section of the Local Outside Audit should be submitted to the Punjab Government with the usual Budget Note for sanction, as in the case of other Provincial offices.

Estimate of Debt Deposits, &c.

20.—The forms for this estimate are supplied annually by the Comptroller-General and consist of an abstract (pages 2 and 3 of the form) and details working up to totals carried to the abstract (pages 4 to 21). The details are filled in first.

21.—The explanatory notes are on the same plan as the Budget Notes submitted to the Government of India. A separate note is required for each of the heads shown in the abstract of the estimate. The notes should be as full and clear as the materials available will admit. The following instructions should be observed in the preparation of the estimate.

(1) The figures adopted for the Revised and Budget Estimates should be worked out on separate sets of forms, one for the Revised and the other for the Budget. For the Revised the figures for all the detailed heads for the last year should be entered in one of the forms. From these the figures for the first nine months of that year should be deducted and the balance left will represent the actuals for the last 3 months of the past year. These actuals should be added to the actuals for the first nine months of the current year and the result will be the Revised Estimate.

(2) In the other copy of the form the total actuals for the last 3 years should be entered against each detailed head and then the figures for the three years totalled and the average struck and the result adopted as the Budget for the ensuing year, except in the cases of the Cantonment and Municipal Funds and Provincial advance and Loan Account.

(3) The figures under the head Cantonment Funds should be taken from the estimates sanctioned by the Local Government and those for Municipal Funds from the memoranda of estimates received from the Municipal Committees. The figures under Provincial advance and Loan Account should be taken from the estimate forwarded by the Local Government for the approval of the Government of India and modified with reference to their orders if they have been communicated in time to this office.

(4) In framing the Revised and Budget estimates any abnormal variations should be examined and provision made for all extraordinary receipts and payments so far as they can be foreseen.

Estimates of Incorporated Local Funds.

22.—The Estimates under these heads are received from the Officers concerned in precisely the same way as the estimates relating to other Budget heads and, unless anything abnormal or special is noticeable in reviewing the figures, are incorporated in the Civil Estimate without any alteration except in the case of the estimates for District Funds. The figures shown in these estimates on account of Provincial Rates should agree with the figures approved by the Local Government; the estimates for the additions and deductions to be made through the head "20 per cent. Contribution" should be brought into accord with the statement of these contributions received from the Deposit, T. A. D. and C. D. Sections; the estimates for recoveries to be effected on account of the maintenance of lunatics (paragraph 43 below) should be verified with the statement prepared for the Local Government; and finally the figures for the "Reserve" and for Public Works expenditure should be verified in accordance with the instructions contained in the two following paragraphs.

23.—The District Fund balance to be reserved should, unless there be special orders to the contrary regarding any district, be taken at 10 per cent. of the estimated income of the year. In the special cases of the Simla, Hazára and Kohát Districts, fixed reserves of Rs. 500, Rs. 3,500 and Rs. 2,000, respectively, have been sanctioned by the Punjab Government Resolution No. 484 S., dated 24th September 1883.—(*G. P. No. 38, dated the 15th March 1890—case G. P. ¹³₁₈₉₀, and No. 14, dated the 22nd January 1903—case General 21½ of 1902-03*).

24.—After the Reserve has been calculated in the manner described in the preceding paragraph, District Boards may provide in their Budgets without reference to Government, a sum not exceeding Rs. 15,000, from the balance at their credit. Out of this Rs. 15,000, Rs. 5,000 but not more, may be entered as a reserve grant if the Board is not prepared to allot the whole sum for specified works, &c., at the time of framing its estimates. When a District Board proposes to provide in its Budget for expenditure out of its accumulated balance a sum exceeding Rs. 15,000 in any one year, the proposal should be submitted by the Board to Government in the Civil Department for sanction, some time before the

Budget is forwarded to this office.—(*G. P. Progs. No. 44, dated 19th March 1890—case Genl. ²³ 1889*).

Estimate of Plague Expenditure.

25.—The following paragraphs have been extracted from the Punjab Government Circular Letter No. 1937 L. P., dated 16th November 1903—regarding the preparation of plague estimates :—

* * * * *

5. The District Plague Medical Officer (Civil Surgeon) will each year prepare for Budget purposes, on forms supplied by the Accountant-General, an estimate of the plague expenditure in the district, both Provincial and Local, under each head of account as detailed below in paragraph 14 of this letter [except heads I (a) to (e), II (a), II (d) (2), II (e) (8), IV (a) (1), V (b) (1) and (3), VI (b) (1) (2) and (3), VI (c) (1), and VII] for the following financial year and submit it to the Inspector-General of Civil Hospitals to reach him on or before the 15th October. The estimate will not include expenditure to be borne by Municipalities or Local Bodies other than District Boards, but will include expenditure in Notified Areas. The District Plague Medical Officer will furnish the District Board also, on or before the 15th of October, with an extract of so much of the estimate as relates to heads of local expenditure. For heads on account of which the estimates will not be prepared by District Plague Medical Officers, except head II (e) (8), the estimates will be made by the Inspector-General of Civil Hospitals himself. For head II (e) (8) the estimates will be furnished to the Inspector-General of Civil Hospitals by Deputy Commissioners through Commissioners so as to reach the Inspector-General on or before the 15th of November.

6. The Inspector-General of Civil Hospitals will, on receipt of the estimates and after checking and correcting the District Plague Medical Officers' figures as may be necessary, compile an estimate by detailed heads of account for the whole Province (including Rs. 10,000 each year under head II (d) (2) and submit it to Government through the Accountant-General, so as to reach the Accountant-General on or before the 1st of December. To this estimate the Inspector-General of Civil Hospitals will attach a separate statement showing by districts the estimated local plague expenditure under each head.

7. The District Board, after consideration of the estimate of local plague expenditure sent to it by the District Plague Medical Officer, will attach to its General Budget a separate statement showing the Board's estimate of the total local plague expenditure and the amount of it which it considers it can reasonably, in view of its financial position, be expected to bear. The latter is the amount which it should enter in its Budget. If the Board's estimate of the total Local plague expenditure differs from that of the District Plague Medical Officer an explanation should accompany the statement referred to.

8. The statement referred to in the preceding paragraph will be submitted through the Commissioner and the Accountant-General to Government with the Board's General Budget, with such remarks as the Commissioner may think it advisable to make.

9. Government on receipt of the statement with the Board's Budget and after consideration of the statement of local plague expenditure by districts submitted by the Inspector-General of Civil Hospitals under paragraph 6, will determine, in the case of each district, at what amount the total estimated local plague expenditure should be fixed and the amount which District Boards should be expected to bear, and will communicate its decision to Commissioners with a view to the issue of the necessary orders by them in returning the Boards' Budgets.

10. The figures finally fixed for the total estimated local plague expenditure of each district and the portion of it to be borne by the District Board will be communicated to the Accountant-General, and the Boards will be required to adopt as their provision for plague and unless Government specially authorises any reappropriation from these amounts, to keep untouched the amounts fixed as those which they should bear.

13. The Budget figures for plague expenditure which may be adopted by Government for the Province under each head of account will be communicated to the Inspector-General of Civil Hospitals, and he, in consultation with Commissioners, should allot such part of the total provision (Provincial and Local) under the heads mentioned in paragraph 15 below as is necessary to District Plague Medical Officers, and—also in consultation with Commissioners or, in urgent cases, informing them of such action as he has taken— he may redistribute such allotments or increase them from the amount which he decides to keep in hand at the beginning of the year. He should inform the Accountant-General of all allotments and changes in allotments.

14. The heads under which the accounts for plague expenditure should be kept are detailed in this paragraph (14) of the circular letter.

Estimates of Departmental Revenue and Expenditure.

26.—In order to work out the Provincial and Local balances, the estimates of revenue and expenditure for the Departmental heads should be obtained from the Secretary to Government, Punjab, in the Public Works Department, by the first week in January.

Probable Actuals of Revenue and Expenditure.

27.—This is the Three-monthly Estimate and is due on the 15th July, but the date for its submission is usually fixed by a letter from the Government of India. As the final actuals for the past year are not available by the date mentioned, the Compilation Department should furnish the Budget

Department by the 8th July at latest with a statement showing the actuals of the preceding year divided into Imperial, Provincial and Local, and including all transfer entries made up to that date, and Departments responsible for such entries should be careful to see that they are made in time.

28.—The Budget Department should keep itself informed of all important changes which are likely to affect the estimates, (paragraph 40 below) and in the middle of June it should address Departmental Controlling Officers with a view to obtaining from them the latest estimates, especially those relating to the receipt heads under Land Revenue, Stamps, Excise, Assessed Taxes, Provincial Rates and Registration. With this information before it, the Budget Department should have no difficulty in drafting a letter to the Government of India (accompanied by the two statements as usual) giving reasons for any important variations that may occur between the Actuals and the Revised Estimates of the previous year, and between the Budget and the Three-monthly Estimates as proposed for the current year.

Six-monthly Estimate.

29.—This is due on the 15th November, and to allow of its preparation as correctly as possible, the Departmental Controlling Officers should be addressed as laid down in the preceding paragraph, should the Revised Estimates as proposed by them be not known by the middle of October.

30.—The Budget Department should fill in the previous year's actuals in the forms, and send the latter to the Compilation Department, which will examine the figures, enter the actuals of the first six months and of the last completed year, and return the forms to the Budget Department by the 31st of October at latest.

31.—The actuals so received, should be examined to see whether there are any abnormal or unusual items or misclassifications, the Note-book and Register of Extra Budget Grants (paragraphs 40 and 41 below) should be consulted to see whether changes in the sanctioned Estimate are required on account of fresh orders or altered circumstances, the estimates as communicated by the Departmental Officers (paragraph 29 above) should also be taken into consideration, and finally the probable estimate should be entered in the statements for each major head separately, with reasons for any important variations from the sanctioned Estimates.

Appropriation Report.

32.—The information required for this Report will be available from

the similar Report for the preceding year, the Notes submitted to the Local and Supreme Governments, the Departmental Note-book, and occasionally by a reference to the accounts and vouchers on record in the office. When the variations which have to be explained cannot be accounted for from any of these sources of information, the officers concerned should be addressed about the middle of August, and when any of the variations are found to be the result of errors of classification, the Superintendents concerned should be asked to correct them without delay.

33.—The drafting of the Report itself should be taken in hand in September, each major head should be dealt with separately and the notes submitted for the approval of the Accountant-General as each is ready. Great care should be taken that the Code instructions on the subject are fully complied with. The "General Review" with which the Report opens, should be taken up last and should refer to all the important facts brought out by the explanations given under the various heads in the Report and from other sources.

	No. of copies.
Government of India	2
Local Government	4
Comptroller-General	7*
Accountants-General and Comptrollers	1 each.
Gazetted Officers and Superintend- ents in the Office.	} 1 "

34.—Printed copies of the Report should be distributed as shown in the margin.

Consolidated Statement of expenditure in excess of sanctioned grants.

35.—This should be submitted to the Local Government on the 20th December. The figures are, however, entered in this statement in units and not in thousands as is done in the Appropriation Report. Should there be any excesses in the statement which are not referred to in the Appropriation Report owing to their having come to notice as the result of Journal entries made after the closing of the final accounts for March, brief explanations of the cause of the excesses and of their omission from Appropriation Report should be attached to the statement. The orders of the Local Governments on these statements, which will be communicated to the Account Office not later than the 15th of January should be communicated to the Comptroller-General, so as to reach him before the close of January.

* Comptroller-General's No. 3236, dated 8th March 1907.—C. G. 15 of 1906-07.

36.—The amounts already sanctioned and the amounts requiring Government of India and Local Government's sanction have to be shown separately. Information about the amounts already sanctioned is obtained from the Register of Extra Grants prescribed in paragraph 41 below. The figures for the Public Works expenditure should be obtained from the Examiners, Public Works Accounts and Military Works Services.

Accountant-General's Reserve for Contingencies.

37.—The Allotments placed annually by the Local Government at the disposal of the Accountant-General for the purpose of supplementing, when necessary, the contingent grants sanctioned for Disbursing Officers, should be held to be available at the discretion of the Accountant-General for all the minor heads subordinate to the major heads of the Budget under which they are provided in the Budget.

38.—A memorandum showing the amount appropriated from these allotments should be kept up by the Budget Department in the existing form, and as soon as a sum is allotted, it should be noted therein, and the entry sent up for the Gazetted Officer's initials. The object of making these entries is to prevent the allotments being exceeded.—(*G. P. No. 589, dated 19th March 1891—case D. $\frac{13}{1890}$*).

Excess over the contract grants.

39.—Any excess expenditure over the "Contract" grants sanctioned by Government for the contingencies of certain offices should be brought to the notice of the Budget Department by the Treasury Accounts Department, to be specially reported to the Punjab Government if sanction to the excess has not been applied for and obtained before the expiration of the financial year.—(*G. P. No. 2325, dated 4th December 1890—case Gaon. $\frac{13}{1889}$*).

Note-book of orders affecting the Budget.

40.—A note-book should be maintained by the Assistant Superintendent, Budget Department. In this Note-book should be recorded the substance of such orders of the Government of India and the Punjab Government as will materially affect the Revised and Budget Estimates, and any other information received from any other source likely to cause a serious disturbance of those estimates. The Note-book should be kept by major heads of account in the following form. Any entry made in it should be sent to

the Gazetted Officer in charge of the Department, who will initial it if he thinks it of sufficient importance, otherwise he will cancel it:—

ORDERS OF GOVERNMENT, &c		Subject.	REMARKS.
Number.	Date and case.		

Register of extra Grants and Re-appropriations.

41.—The Budget Department will keep a Register of Extra Budget Grants in the existing form in which the extra grants and transfers under minor heads subordinate to the major head will be noted under the initials of the Superintendent as soon as they are sanctioned.

Statement of contributions for the maintenance of lunatics.

42.—Under the orders of Government, the contributions for the maintenance of lunatics supported in the public Lunatic Asylum at Lahore are calculated on the actuals of the past year and are recovered during the year in which calculation is made, in advance for the following year. For example, the contributions calculated in 1891-92 were made on the actuals of 1890-91, and were recovered during 1891-92 in advance for the year 1892-93.—(*G. P. Proceedings No. 36-1595 and No 1596, dated 17th August 1875—case G. P.*¹²¹₁₅₇₀).

43.—It should be noted for the information of the Budget Department by which the calculation is made, that the contributions should be calculated by dividing the expenditure actually incurred during the year on the Lunatic Asylum at Lahore, as exhibited under the head “24.—*Medical*,” by the number of lunatics reported by the Superintendent in charge of the Asylum to have been maintained during the year. But when the division is being made the following points should be attended to—

- (a). The particular Fund of the District from where the lunatic was received should be allowed credit for any money that may have been realised from his friends or relatives on account of his keep ;
- (b). The cost of the maintenance of *criminal* lunatics should be deducted from the aggregate expenditure, as Government has decided to bear this charge ;

- (c). The cost of the maintenance of lunatics supported in the Asylum, but who were received from Cantonments and Municipalities outside the Punjab and N.-W. F. P. (except the Ajmere Municipality, the cost of the lunatics belonging to which is recovered in cash), should also be deducted from the expenditure, as it has been decided that their keep will be defrayed from the Provincial Revenues;
- (d). The actual or the average cost of maintaining any European or Eurasian lunatic, as shown by the Superintendent of the Asylum, should be charged to the Fund concerned after allowing for any recovery that may have been effected from relatives or friends.
- (e). The maintenance of vagrant lunatics, that is of lunatics the place of whose abode cannot be ascertained, should be debited to the District Fund of each District in proportion to the number of other lunatics actually belonging to it.
- (f). A discharged lunatic, who has no friend to receive and take charge of him on his quitting the Lunatic Asylum at Lahore, shall be provided, by the Superintendent of the Asylum, with a railway ticket for so much of his journey home as can be performed by rail, and, in addition, with a sum calculated at the rate of two annas a day for each day that may be spent in travelling either by rail or road. The charges incurred on this account should be treated in the same manner as the cost of maintenance of the lunatic up to the day of his discharge from the Asylum. If he was maintained at the Asylum by his friends, it should be paid out of the remittance sent by them for this purpose, otherwise it should be charged to the source (whether Provincial Revenues or District, Municipal or Cantonment Funds) which was charged with the maintenance of the lunatic. Charges on this account recoverable from District, Municipal and Cantonment Funds, &c., will be notified to this office by the Superintendent of the Lunatic Asylum annually, when communicating the charges recoverable for maintenance of the lunatics, and full details will be given of the names, place of residence, &c., of the discharged lunatics and the amount recoverable on account of each.—(*G. P. No. 1983, on Cir. No. 27, dated 8th November 1894—case Genl.* ²⁰1894-95).

44.—The result should then be distributed among the various District, Municipal and Cantonment Funds according to the number of lunatics despatched by each body, and the period during the year for which they were maintained. The distribution should be entered as usual in the tabular form, and forwarded to Government for publication, after which the amount due for recovery should be communicated to the Treasury Account Department, which should be careful not to order a recovery from any Cantonment Fund until His Excellency the Commander-in-Chief's sanction to that effect has been received through the Punjab Government. In connection with this subject, it only remains to state that recoveries made from the Municipal and Cantonment Funds should be credited to XX.—“*Medical*,” while those from District Funds should be taken under the adjusting head,—“*Contributions from Local to Provincial*.”—(G. P. No. 967, dated 2nd May 1887—case Genl. $\frac{20}{1886}$ G. P. No. 1474½, dated 11th April 1888—case Genl. $\frac{20}{1887}$ G. P. No. 378, dated 1st February 1879—case Genl. $\frac{13}{7978}$, and G. P. No. 1120, dated 17th May 1887—case Genl. $\frac{20}{1886}$).

Audit of Punjab Government Press Accounts

45.—For detailed instructions see paras 119 to 122 of Chapter I.

Returns and Reports.

46.—The appended list shows the Returns and Reports for the correct preparation and punctual submission of which the Budget Department is responsible.

47.—In future two copies of reviews of accounts of a general nature such as Appropriation Reports, Reviews of Balances, Reports on Local Funds, Treasury Inspection Reports, &c., should be submitted to the Government of India in the Department of Finance and Commerce.—(G. I., F. D., No. 4230, dated 9th August 1887—case G. I. $\frac{44}{1887}$).

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
1	Attendance Book ...	Daily Every day ...	Chief Supdt.	Para. 13, Chapter I Office Manual.
2	List of Arroars ...	Weekly. Every Monday ...	Acctt.-Genl.	Para. 61, Chapter I., Office Manual.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
3	Budget and Revised Estimates of P. W. Receipts and Charges by Civil Officers.	Yearly. So as to reach by 15th January.	Acctt.-Genl., P. W. D.	Art. 1210, C. A. C.
4	Civil Budget Estimate with Appendices and Notes.	20th January ...	G. I., G. P., C. C. and C. G.	Art. 1525, C. A. C.
5	Communication of Revenue and Grants.	Commence in April.	Various Officers.	Para. 13, Chapter 8, Office Manual.
6	Printed Distributed Budget of District, Municipal and Cantonment Funds.	May ...	G. P., C. C., Revenue Comr., Comrs., D. Cs., &c.	A. G.'s No. 19662 S. A., 29th March 1905— (Case G. P. $\frac{45}{3-4}$.)
7	Approximate Account of receipts and charges relating to P. W. in charge of Civil Officers.	So as to reach by 1st July.	Acctt.-Genl., P. W. D.	Art. 1210, C. A. C.
8	Statement of probable actuals of Revenue and Expenditure.	15th July ...	G. I. ...	Art. 1535, C. A. C.
9	Excess Expenditure over Contract Grants.	After close of March Final.	G. P. ...	Para. 38, Chapter 8, Office Manual.
10	Appropriation Report...	5th October ...	G. I., G. P., C. G., other Accts.-Genl., Controllers, and C. I. T.	Art. 1549, C. A. C.
11	Six-months' Estimates of P. W. Receipts and Charges by Civil Officers.	So as to reach by 1st November	Acctt.-Genl., P. W. D.	Art. 1210, C. A. C.
12	Six-monthly Estimates	15th Do ...	G. I. ...	Art. 1534, C. A. C.
13	Budget Estimate of Civil Account Office.	1st December ..	C. G. ...	Art. 1518, C. A. C.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.
14	Excess Expenditure over Major Heads.	Yearly—concluded. 20th December...	G. P., C. G. and C. G.	Art. 298, C. A. C.
15	Statement of Contributions payable by the District Boards, Municipal and Cantonment Funds for the maintenance of lunatics.	31st Do. ...	G. P. and C. G.	G. P. No. 1221, dated the 12th May 1876.— (Case G. P. ¹²¹ ₁₈₇₆) and para. 43, Chap. 8, Office Manual.
16	Estimates under the heads Stamps, &c.	End of December	C. I. T ...	C. I. T.'s No. ^{R. K.} ₁₇₁ dated 21st February 1891.—(Case Genl. ²¹ ₁₈₉₀).
17	Public Works Allotments from District Funds.	Before 31st December.	G. P., P. W. D., and District Officers.	G. P., P. W. D. No. 1074, dated 19th February 1895.— (Case Genl. ²⁴ ₁₈₉₅₋₉₆).
18	Estimates of Debt, Deposits and Advances.	So as to reach not later than 13th February.	C. G.	Art. 1530, C. A. C.

CHAPTER 9.—COMPILATION DEPARTMENT.

1.—The work of the Department is divided into six Sections—

- (1). Compilation Section.
- (2). Account Current Section.
- (3). Book Section.
- (4). Loan Section.
- (5). Government Securities in Trust Section.
- (6). District Funds Section.

Constitution, Control and Distribution.

2.—The permanent sanctioned strength of the Department is composed of 1 Superintendent, 1 Assistant Superintendent, 23 Clerks and 1 Apprentice. The Department is usually under the control of the Assistant Accountant-General or Chief Superintendent, but all important matters are disposed of under the orders of the Accountant-General. The Department has, besides, the posting of Local and Foreign Remittance Transfer Receipts and Supply Bills, and the Police Officers' Provident Fund.

3.—The work of the Department is distributed as shown in the gradation list of establishment, but changes are made in the distribution from time to time consequent on the absence on leave, &c., of some of the members belonging to it.

Compilation Section.

4.—The main duties of this Section are the posting of the District Accounts in the Detail Books, the preparation of the Consolidated Abstracts and the Civil Account, the compilation of the periodical reports and returns required under the rules of the Civil Account Code and other orders, and the correspondence emanating from these reports and returns.

Detail Books.

5.—The receipt of the District Classified Abstracts from the Treasury Account Department and the progress of posting the Detail Books will be watched by means of a statement in which the due dates are put down, and the dates of receipt entered by the respective posters. The Superintendent should review this statement every day between the 16th and the 20th of the month, and report through his Gazetted Officer to the Deputy

Accountant-General all cases of delay in submitting the Classified Abstracts. No delay in the preparation of the monthly accounts will be allowed in any circumstances, and the Superintendent of the Compilation Department will be considered to have accepted responsibility in all cases in which the late submission of the Classified Abstracts is not reported.

6.—Classified Abstracts should be posted in the Detail Books as soon as they are received, and returned to the Treasury Account Department within four days of their receipt. The entire posting and examination of the Detail Books should be completed two days after the last Classified Abstract is received. They should then be totalled and proved with the Disburser's Statement which is prepared in the Treasury Account Department in accordance with Article 1053 of the Civil Account Code. This Statement should be made over by the Treasury Account Section two days after the last Classified Abstract is submitted to the Compilation Department.

7.—The Remittance Check Register showing Cash Remittances between Treasuries, which is prepared in accordance with Article 910 of the Civil Account Code in the Treasury Miscellaneous Section, should be submitted to the Compilation Department for agreement with the Detail Books as prescribed in Article 912 of the Civil Account Code, a day after the last Classified Abstract is sent to that Department.

8.—The Detail Book Poster should object to a new head being opened in the accounts without authority; whenever he sees that a new head is opened he should refer to the Order Book to see whether authority exists for it or not, if not, he should call upon the Auditor to obtain the necessary sanction.

9.—Each Classified Abstract should be initialled by the Detail Book Poster and Examiner in token of their having posted and examined the entries made in it, and every care should be exercised to maintain the books as neat and clean as possible.

10.—No erasures or over-writings will be allowed in the Detail Books; all incorrect entries should be neatly scored through, and the correct entries written over them with red ink and initialled by the clerk making the correction.

11.—After the Detail Books are totalled and proved the Abstract of Transfer Entries prepared under paragraph 28 below, should be posted in them and the books worked out and made over for the preparation of the Consolidated Abstracts

Consolidated Abstracts.

12.—The preparation of the Consolidated Abstracts should not ordinarily occupy much time, and they should be completed not later than six days after the last Classified Abstract has been received from the Treasury Account Department, except when for Budget or other purposes the Consolidated Abstracts are required earlier. In such a contingency, there is no help for it but to complete the Classified Abstracts and close the Detail Books earlier by working extra hours and attending during holidays, if necessary.—[*Case Mis.* $\frac{46}{1892-93}$.]

13.—A note should be made in the Consolidated Abstracts showing up to what month the Forest and Political Accounts and the adjustments on account of Jail supplies, have been incorporated in them.—[*G. P. No. 913, dated 5th April 1883—case G. P.* $\frac{7}{1883}$ *and G. P. No. 427, dated 2nd March 1889—case G. P.* $\frac{17}{1890}$.]

Provincial and Local Accounts.

14.—The Distribution Statement prescribed by Article 1356 of the Civil Account Code, should be taken up immediately after the Consolidated Abstracts are compiled, and submitted for the Accountant-General's approval with the Provincial and Local Accounts.

Consolidated Abstracts.

15.—To facilitate the compilation of the Consolidated Abstracts, the Local Fund Detail Books should be usually totalled, proved, and worked out on or before the 24th of the following month to which the accounts relate unless they are required earlier for Budget or other purposes in which case they should be made over earlier.

Civil Account

16.—On completion of the Consolidated Abstracts, the Civil Account required by Article 1075 of the Civil Account Code, should be taken up and completed on the last working day of the month but one, and laid before the Assistant Superintendent of the Compilation Department with the Consolidated Abstracts for examination and submission to the Accountant-General for signature the next day.—[*Case Mis.* $\frac{46}{1892-93}$.]

Final Closing of Accounts and Journal Entries.

17.—The Government of India, in Financial Department Resolution No. 903, dated 29th February 1888, have ruled that the Finance and Revenue Accounts should be absolutely closed so as to be in print on the 31st December of each year, and the Comptroller-General has accordingly

directed that all Journal Entries should reach him not later than the 15th December every year. But if special circumstances should arise, a Journal Entry may be made after this date in telegraphic communication, if necessary, with the Comptroller-General.—[C. G. No. 2396, dated 7th March 1898—case C. G. 35 of 1897-98.]

18.—To reduce the number of these entries, the final accounts for March should be as complete a record as possible of all the transactions of the year; and to secure this, special attention is directed to the punctual submission of all outward Exchange Accounts and the prompt adjustment of those received. As a general rule, those items only should be included in Journal Entries which cannot possibly be incorporated in the March final accounts. The number of the Journal Entries should not be great and each Assistant in the Office should take great care in watching that all adjustments relating to the transactions of the year are incorporated in the final accounts and not kept back to the last moment. No Journal Entry will be accepted for incorporation in the accounts except with the sanction of the Accountant-General, and the reason why the adjustment was not made before the closing of the final accounts for March should be briefly stated in each Journal Entry.—[C. G.'s No. 826, dated 29th August 1895—case C. G. ³⁵₁₈₉₅₋₉₆.]

NOTE.—Journal Entries affecting the same minor head are inadmissible.—[A. G.'s order in case A. G. ¹₁₈₉₀₋₁₈₉₀.]

19.—As a precaution against mistakes in classification being passed in the final accounts for March, the Superintendent of the Compilation Department will personally compare these accounts with the Revised Estimates of the year, in anticipation of the more complete test which is afforded by the Appropriation Report. He should also see that all Public Works receipts and expenditure in charge of Civil Officers are adjusted in the Civil books, and lastly he should ascertain that the periodical transfers, of which a list is given in paragraph 33 below, have been really made.—[C. G.'s No. 259, dated 9th May 1888—case C. G. ³¹₁₈₈₈.]

20.—Adjustments affecting the head “Items adjustable by India” made after the despatch of the final Exchange Account with India for March, should be communicated to the Comptroller, India Treasuries, as follows:—

1st batch	...	...	...	...	August 29th.
2nd do.	...	...	...	...	September 28th.
3rd do.	...	...	...	...	October 29th.
4th do.	...	...	...	...	December 31st.

21.—No Journal Entries affecting the Account Current between India and Punjab should be made after 30th November, but if any necessity arises after that date for such an adjustment, it may be made with the sanction of the Accountant-General, and communicated to the Comptroller, India Treasuries, by telegram.—[*C. I. T. Office Manual, Rule 804 A.*]

NOTE 1.—A statement showing the amounts under the major, minor, and detailed heads affected by the Journal Entries as originally recorded in the March Final Abstract and as corrected by the Journal Entries should be submitted to the Local Government not later than the 15th January each year.—[*C. G.'s No. 826, dated 29th August 1895—case C. G. ³⁵ 1895-96*].

NOTE 2.—All Journal Entries affecting Public Works in charge of Civil Officers, should be intimated to the Accountant-General, Public Works Department, on the 10th September 10th October, 10th November and 15th December simultaneously with those submitted to the Comptroller-General. But see para. 17 above.—*C. G.'s No. 826, dated 9th July 1892—case C. G. ³⁵ 1892-93*.]

Procedure regarding Transfer Entries.

22.—The rules regarding transfer entries are contained in Chapter 55 of the Civil Account Code, and the procedure adopted in this Office for incorporating them in the Detail Books is the first plan mentioned in Article 1087 of that Chapter. These rules should be carefully observed in every detail.

23.—The following supplementary instructions have been devised mainly with a view to securing the punctual and systematic record in the Classified Abstract of all transfer entries which affect the district as opposed to the Provincial Account, and for ascertaining the number of transfer entries passed in the Treasury Account Department and accepted by the Compilation Department.

24.—Transfer entries found necessary will be made in the Section of the Office by which the necessity is discovered or wherein the occasion arises, and they should be prepared, without fail, immediately the need for them comes to light.

25.—Every transfer entry found necessary in the Treasury Account Department should be drawn up by the Examiner, or if he is really prevented from doing so on any occasion, by the Auditor; but in that case it must be carefully examined and initialled by the Examiner. In the other Departments of the Office, the transfer entry should be drawn up by the Assistant who is in charge of the particular work out of which the entry arises. An intelligible reason should be recorded on every transfer entry. It is not sufficient to say that it is made "By order of Superintendent" or "By order of Deputy Accountant-General" and a reference to document. Any evidence should always be given, and it should invariably be stated why the transfer is necessary.

26.—When the transfer entry is made in the Treasury Account Department, it should be laid before the Superintendent or the Assistant in charge of the Section, who will initial and date it in token of having approved of it, and will submit it to the Deputy Accountant-General to be approved by him if the transfer entry is due to an office error, or affects an Incorporated or an Excluded Local Fund or any banking account. After the transfer entry has been passed, the correction carried into effect by it should be recorded by the Auditor of the District concerned in his Classified Abstract, in the manner described in Article 1082 of the Civil Account Code. When a transfer entry is made in any other Department of the Office affecting the District Accounts, it should, after having been approved by the Superintendent or Assistant in charge, and also by the Gazetted Officer by whom the Department is controlled when the transfer entry is due to an office error or affects one of the funds or banking accounts just mentioned, be sent with a receipt book to the Examiner of the Section of the Treasury Account Department concerned. That Officer will acknowledge the receipt of the transfer entry, and will thereafter be responsible for seeing that the correction made by it is duly recorded in the Classified Abstract, and that the procedure described in the following paragraph with regard to the registry of the transfer entry in the Transfer Entry Number Book is strictly followed in precisely the same manner as if the occasion for the transfer had arisen in the Treasury Account Department.

27.—When the transfer entry has been recorded in the Classified Abstract, it will be entered in the prescribed form of register called the Transfer Entry Number Book, one of which is required to be maintained by each Section of the Treasury Account Department. If this work is efficiently performed, the Transfer Entry Number Book will be a complete chronicle of all the transfer entries, whether originating in the Section of the Treasury Account or in any other Department or Section of the Office, which concern the accounts of the Treasuries audited and abstracted in the Section in which it is kept. These Transfer Entry Number Books should be checked and agreed and placed before the Deputy Accountant-General monthly for inspection, as laid down in Article 1085 of the Civil Account Code.

NOTE.—To enable him to prevent or detect undue delay in connection with transfer entries, each Superintendent or Assistant in charge of a Section in the Treasury Account Department, will keep a note-book showing the dates on which each transfer entry is (1) drawn up, (2) examined by the Examiner, (3) passed by the Superintendent, Assistant in charge, or by the Gazetted Officer, as the case may be, and (4) received by the Compilation Department. The date of each of the three processes first mentioned will be found on the transfer entry itself; the date of the fourth will be entered in the proper column of the Transfer Entry Number Book, under the initials of the Transfer Book Ledger-keeper.

28.—The transfer entries should next be sent with the Transfer Entry Number Book to the Superintendent of the Compilation Department. That Officer if he sees nothing objectionable will approve of them, and pass them on to the Transfer Book Ledger-keeper, who, as soon as he receives them, will note in his Index of Transfer Entries in the column headed "Who brought the entry" the number given to the entry in the Transfer Entry Number Book, and will enter in the latter register the number assigned by him to the entry in his Index. He will then return the Transfer Entry Number Book to the Section concerned, retaining the transfer entries in his own possession. He should be careful not to receive any transfer entry until it has been approved by his Superintendent; he should make every effort for posting these entries in the Transfer Book Ledger and having them examined on the day they are received; and he should see that the Abstract of Transfer Entries is compiled, proved and made over to the Detail Book Posters at latest four days after the last Classified Abstract has been received in the Compilation Department.

NOTE 1.—The transfer entries when once made over to the Compilation Department should under no circumstances be removed from the Department for reference unless required by a Superintendent or a Gazetted Officer.

NOTE 2.—All transfer entries made in consequence of mistakes committed in this Office and entries for Rs. 500 and upwards, except those which are recurring, or which are made in compliance with requisitions received from Deputy Commissioners, or on the authority of the Exchange Accounts, should be submitted to the Accountant-General for approval.

NOTE 3.—The transfer entry on account of cash recoveries of service payments should also be submitted to the Accountant-General for approval.

29.—Transfer entries will be received in the Compilation Department for incorporation with the accounts of the month in hand up to the day the last Classified Abstract is received, which will be usually the 20th of the following month; but transfer entries relating to Jail adjustments can only be received at the latest three clear working days before the date fixed for the forwarding of the last Classified Abstract to the Compilation Department. Transfer entries received after these dates, will be incorporated in the accounts of the next month. The transfer entries sent between the interval the Transfer Book Ledger for the month is closed and for the next month opened, will be taken, and the Transfer Entry Number Book initialled and returned to the Section, the Ledger number being taken by the Department making the transfer when the books are re-opened and the entries numbered.

30.—The Transfer Books for March final will remain open till the 20th July of each year, after which date no transfer entry made by other Departments will be accepted by the Compilation Department; but in

order to furnish the Government of India with a statement showing the probable actuals of revenue and expenditure for the past official year by the third week of July, as required by Article 1535 of the Civil Account Code, it is necessary that all transfer entries pertaining to the previous year, so far as can be ascertained, should be made over to the Compilation Department by the first week of that month. No transfer entry, the occasion for which could have been foreseen, will be accepted by the Compilation Department without an explanation of the delay, and then only if the entry has been passed by a Gazetted Officer up to 31st July and by the Accountant-General up to 4th August after which no transfer entry will be accepted for incorporation in the accounts for March (final). For details see paragraphs 182—187 of the T. A. D. Manual.

31.—To avoid the submission of transfer entries to the Compilation Department unmethodically during and at the close of July, each Section in the Office should prepare in the first week of June a list of all transfer entries likely to be made in the final accounts, and send it to the Gazetted Officer for inspection on 10th July, showing what transfer entries have been made and what action has been taken for those that still remain.—[*A. G.'s order filed in case C. G.* ⁵³ _{1895-96.}]

32.—The Abstract of Transfer Entries for March final should be completed on the 5th August, and no transfer correcting an error of classification in the accounts under the same major head will ordinarily be included in the list of Journal Entries.—[*Case Mis.* ⁴⁸ _{1892-93.}]

NOTE.—For the rules regarding Journal Entries see paragraphs 17—21 above.

Periodical Transfers.

33.—The following list shows the periodically recurring transfers for the punctual carrying out of which the Compilation Department is responsible :—

No.	Frequency of adjustment.	HEADS TO BE CREDITED.			HEADS TO BE DEBITED.			REMARKS.
		Major.	Minor.	Detailed.	Major.	Minor.	Detailed.	
1	Monthly ...	I.—Refunds	Revenue Re-funds, Imperial.	Land Revenue.	I.—Refunds	Revenue Re-funds, Provincial.	Land Revenue.	8th of the expenditure.
2	Do. ...	Do. ...	Do. ...	Stamps ...	Do. ...	Do. ...	Stamps ...	ditto.
3	Do. ...	Do. ...	Do. ...	Excise ...	Do. ...	Do. ...	Excise ...	ditto.
4	Do. ...	Do. ...	Do. ...	Assessed Taxes	Do. ...	Do. ...	Assessed Taxes.	ditto.
5	Do. ...	Do. ...	Do. ...	Forest ...	Do. ...	Do. ...	Forest ...	ditto.
6	Do. ...	3.—Land Revenue.	Charges of District Administration.	Deputy Com missioners.	19A.—Law and Justice, Courts of Law.	Criminal Courts.	Deputy Com missioners.	ditto.
7	Do. ...	Do. ...	Do. ...	Assistant Com mis sioners.	Do. ...	Do. ...	Assistant Com mis sioners.	ditto.
8	Do. ...	Do. ...	Do. ...	Extra Assist ant Com missioners.	Do. ...	Do. ...	Extra Assist ant Com missioners.	ditto.

9	Do.	...	Do.	...	Do.	...	Exchange Compensation Allowance to Officers.	...	Do.	...	Exchange Compensation Allowance to Officers.	ditto.
10	Do.	...	Do.	...	Do.	...	Sub Divisional Allowance of Assistant and Extra Assistant Commissioners.	...	Do.	...	Sub Divisional Allowance of Assistant and Extra Assistant Commissioners.	ditto.
11	Do.	...	Do.	...	Do.	...	Pashtu and Ailnehi Allowances.	...	Do.	...	Pashtu and Ailnehi Allowances.	ditto.
12	Do.	...	Do.	...	Do.	...	Clerks ...	...	Do.	...	Clerks ...	ditto.
13	Do.	...	Do.	...	Do.	...	Servants ...	...	Do.	...	Servants ...	ditto.
14	Do.	...	Do.	...	Do.	...	Temporary Establishment.	...	Do.	...	Temporary Establishment.	ditto.
15	Do.	...	Do.	...	Do.	...	Travelling Allowance of Officers.	...	Do.	...	Travelling Allowance of Officers.	ditto.
16	Do.	...	Do.	...	Do.	...	Travelling Allowance of Establishment.	...	Do.	...	Travelling Allowance of Establishment.	ditto.
17	Do.	...	XXIX.—Major Works	Direct Receipts.	Do.	...	Oyner's-rate	42.—Major Works.	Working Expenses.	...	Refund of current year's collections.	ditto.
18	Do.	...	XXX.—Minor Works and Navigation.	In charge of Civil Officers.	Do.	...	Detained Heads concerned	43.—Minor Works and Navigation	In charge of Civil Officers.	...	Do. ...	ditto.

No.	Frequency of adjustment.	HEADS TO BE DEBITED.			HEADS TO BE CREDITED.			REMARKS.
		Major.	Minor.	Detailed.	Major	Minor.	Detailed.	
19	Monthly ...	XXXII.— Civil Works.	In charge of Civil Offi- ces.	Detailed Heads con- cerned.	45.—Civil Works.	In charge of Civil Offi- cers.	Refund of current year's col- lections. Affected.	
20	Do. ...	Suspense Ac- count.	Recoveries of Service Payments.	, , ,	Major and	Minor Heads		
21	Yearly ...	30.—Station- ery and Printing.	Stationery supplied from Cen- tral Stores.	Stationery supplied from Cen- tral Stores.	Account be- tween Civil and Civil.	Account be- tween India and Punjab.	Miscellaneous	
22	Do. ...	Do. ...	Do. ...	Rebber stamps and ink, &c, supplied from Cen- tral Stores.	Do. ...	Do. ...	Do.	
23	Do. ...	13.—Interest on Ordinary Debt.	Interest on Provincial Advances and Loan Accounts.	...	Do. ...	Do. ...	Do.	

	Do.	...	XXV.—Miscellaneous.	Unclaimed Deposits.	Unclaimed Deposits Currency Notes and Lapsed Tahsidiari letters of credit.	32.—Miscellaneous.	Miscellaneous Refunds.	Unclaimed Deposits Currency Notes and Lapsed Tahsidiari letters of credit.	Accountant-General's order filed in case 17 G. P. 1886-87.
24	Do.	...	XXV.—Miscellaneous.	Unclaimed Deposits Currency Notes and Lapsed Tahsidiari letters of credit.	Professional Survey and Settlement.	Account between Civil and Civil.	Miscellaneous Refunds.	Unclaimed Deposits Currency Notes and Lapsed Tahsidiari letters of credit.	Accountant-General's order filed in case 17 G. P. 1886-87.
25	Do.	...	3.—Land Revenue.	Survey and Settlement.	Professional Survey and Settlement.	Account between Civil and Civil.	Miscellaneous Refunds.	Unclaimed Deposits Currency Notes and Lapsed Tahsidiari letters of credit.	Accountant-General's order filed in case 17 G. P. 1886-87.
26	Do.	...	6.—Stamps	Stamp paper supplied from Central Stores.	Stamp paper supplied from Central Stores.	Do. ...	Do. ...	Do.	Do.
27	Do.	...	Do. ...	Plain paper supplied from Central Stores.	Plain paper supplied from Central Stores.	Do. ...	Do. ...	Do.	Do.
28	Do.	...	Remittances by Bills.	Remittance Transfer Receipts.	Remittance Transfer Receipts.	XXV.—Miscellaneous.	Unclaimed Bills of Exchange, &c., laid.	Remittance Transfer Receipts.	Remittance Transfer Receipts.
29	Do.	...	Do.	Foreign do.	Foreign do.	Do. ...	Do. ...	Do.	Do.
30	Do.	...	Provincial and Local Deficits.	Local Deficits	Local Deficits	Balances of Provincial Savings.	Incorporated Local Funds.	...	...

No.	Frequency of adjustment.	HEADS TO BE DEBITED.			HEADS TO BE CREDITED.			REMARKS.
		Major.	Minor.	Detailed.	Major.	Minor.	Detailed.	
31	Yearly	Account current between Civil and Post Office.	Account between Punjab and Post Office.	...	30.—Stationery and Printing.	Government Presses (Secretariat Press).	Miscellaneous Expenses.	The amount to be adjusted should be ascertained from the Superintendent of Stationery, Calcutta. See Article 1243, C. A. O.
32	Do.	Account between Civil and Telegraph.	Account between Punjab and Telegraph.	...	Do.	Do.	Do.	
33	Do.	XVII.—Police.	Police supplied to Railways.	...	20.—Police	Railway Police.	Head debited	

Departmental Returns.

34.—By Resolution No. 1531, dated the 6th August 1889, the Punjab Government appointed certain Collecting and Controlling Officers in respect of the revenue and receipts of Government. At the end of this Manual will be found a list of the Controlling Authorities in the Punjab and North-West Frontier Province to whom the Compilation Department communicates, in monthly statements, the revenue and receipts as exhibited in the public accounts, for comparison with the statements rendered independently to these authorities by their Collecting Officers.

35.—To avoid, as far as possible, differences between the returns prepared by this Office and those submitted by Collecting Officers, it has been arranged, with the sanction of the Punjab Government, that Collecting Officers should send the returns to their Controlling Officers through the local Treasury Officer who will note on them any discrepancy that a comparison of the Treasury books may reveal, and send a requisition to this Office for correction of the error.

36.—The Resolution above quoted also prescribes that this Office should furnish the Inspector-General of Prisons, the Inspector-General of Police, the Commissioner of Excise, and the Superintendent of Stamps with monthly statements showing the expenditure of the Departments under their respective charge for comparison with the returns submitted to them direct by their subordinates; and as much correspondence results owing to differences between the two records, the attention of the Treasury Account Department is called to the careful preparation of the Classified Abstracts and to the instructions contained in the Departmental Order Book of that Department, and of the Compilation Department to the necessity for seeing that the statements both of revenue and expenditure are carefully prepared.—[*G. P. No. 1531, dated 6th August 1889—Case G. P., ¹²¹/₁₈₈₈.*]

These returns for the North-West Frontier Province are submitted to the following Officers :—For the Jail Department, to the Administrative Medical Officer; for the Police Department, to the Inspector-General of Police; for Excise and Stamps, to the Revenue Commissioner.

37.—A complete list of the reports and returns, for the correct preparation and punctual submission of which the Compilation Department is responsible, is given at the end of this chapter.

38.—They should be prepared at least two days before the prescribed dates, and laid before the Assistant Superintendent for review, with a certi-

figure inserted at the foot of each return or report to the effect that the figures recorded in it have been compared and agreed with those shown in the Consolidated Abstracts.

39.—Each return as it is ready for despatch should be made over to the Assistant concerned for entry in the Progress Report of Returns, and delivery to the Despatcher.—[*Case, Mis.* ⁴⁶ 1892-93.]

40.—All tabular statements intended for the Punjab Government should be numbered from left to right, and when a statement has subordinate headings, under the principal headings, the numbering of the columns should run along through the sub-headings.—[*G. P. Cir. No. 14, dated 26th July 1895—Case G. P.* ³² 1895-96.]

Account Current Section.

Outward Exchange Accounts.

41.—As each Classified Abstract is received in the Compilation Department the particulars required for the compilation of the Outward Exchange Accounts should be collected and the Accounts prepared in time, so as to be despatched on the 10th of the second month following that to which the account relates, except in the case of the India Exchange Account, which must be despatched on the 30th of the following month.

42.—The schedules to be attached to each Account Current should give full details of debits and credits to enable the responding Account Officer to adjust them without unnecessary references. Each Outward Account, as it is prepared, should be certified by the Clerk in charge that it agrees with the details shown in the schedules and also with the amount in the Consolidated Abstracts.

43.—The vouchers pertaining to each account should be made over by the Departments concerned to the Compilation Department within three days after the District Abstract is completed, which should be attached to the account when it is ready for despatch.

44.—The balances in the Supplementary Accounts should be verified by the Superintendent with the Ledger balances.

Inward Exchange Accounts.

Explanations.

45.—No debits or credits should be accepted in anticipation of the Exchange Account unless it is expressly stated by the Account Officer concerned that the transactions will appear in his Exchange Account for the

month in hand. In the case of the March final Exchange Accounts a list of the debits and credits should be called for from the Accounting Officers on or about the 1st July of each year and adjusted in those accounts.

46.—Writes-back should be afforded under the same head of the account current under which the original item appeared.

Restrictions.

47.—The following are exceptions to the general rule contained in Article 1105 of the Civil Account Code, directing that charges incurred by one Province on behalf of another, are to be finally recorded in the accounts of the Province in which they are paid :—

(a).—Payments made on account of the railway fare of the men belonging to the Assam Frontier Police. These charges should be adjusted through the Exchange Account with Assam.—[*C. G.'s No. 2397, dated 17th March 1888—Case A. G., ⁹¹1887.*]

(b).—Payments made from Punjab Treasuries on account of railway fare of Upper Burma policemen. Such charges should be adjusted through the Exchange Account with Burma.—[*C. G.'s No. 982, dated 8th September 1888—Case C. G., ⁶⁰1888.*]

(c).—Advances of pay to Gazetteed Officers.—[*Articles 51, 52 and 759, Note 1, C. A. C.*]

(d).—All charges for copper coin remittances.—[*Article 594, C. A. C.*]

(e).—Items referred to in Article 1105, C. A. C.

(f).—Cost of newspapers, periodicals, stationery, stamps, plain paper, rubber stamps, seals and stamping ink used with such stamps and seals, supplied by the Superintendent of Stationery, Calcutta.—[*C. G.'s No. 1596, dated 22nd December 1888—Case G. P., ¹¹1888.*]

(g).—Deficiency found in a Foreign Remittance.—[*Article 664, C. A. C.*]

NOTE.—Charges debitable to a major head which does not exist on the books of the Province in which incurred should be passed on for adjustment to the Account Officer of the Province concerned.—[*C. G.'s No. 610, dated 30th July 1896—Case C. G., ³⁰1896-97.*]

Audit of vouchers received with Accounts Current.

48.—As charges debited to the Punjab in any Account Current are not audited by the Compilation Department, the bills attached to the Account

Current and those subsequently or previously sent in support of a charge debited to the Punjab in any Account Current, should be handed over to the Treasury Account or Special Audit Department, as the case may be, for audit and return, but the charges covered by these bills, if objectionable, will not be brought on the Objection Books of the Treasury Account Department. These vouchers should be sent through the Sectional Superintendents to enable them to exercise a check over their prompt audit, and they should, as a rule, be returned back to the Compilation Department within three days of their receipt by the Auditors.

NOTE.—The pay of Barkndáz guards entertained in the Buildings and Roads and Irrigation Branches is not audited in this office as this is done in the office of the Examiner, Public Works Accounts, Punjab.—[A. G.'s order in case P. W. A., ¹/₁₈₉₇₋₉₈.]

49.—It is the duty of the Compilation Department to see that every sum charged to the Punjab in the Account Current is properly vouched for, and, consequently, if a charge is made upon a simple receipt or upon an abstract bill, to call for the proper voucher until it is received. The Superintendent of the Compilation Department should keep a watch for the prompt return of the vouchers made over to the Treasury Account or other Department. Similarly, it is the duty of Auditors to see that vouchers for sums charged to other Governments or Departments through the Exchange Accounts, are complete in every respect, and should any defect be discovered in such vouchers by the Officers required to bear the charge, to take immediate steps to have it removed.—[Case Mis., ⁴⁸/₁₈₉₂₋₉₃.]

50.—After the vouchers are returned by the Treasury Account Department or Special Audit Section, the charges objected to by them must be entered in the Account Current Objection Book as "Awaiting Clearance," and the Objection Book, Account Current and vouchers laid before the Superintendent for his initials.

Disposal of Exchange Accounts.

51.—On receipt of an Exchange Account, the Account Current Clerk will examine its totals, enter it in the Items Adjustable Register and make over the vouchers received with it to the Department concerned for audit and enfacement of the grant heads to which the charges are debitable. He will be responsible to see that all charges are properly vouched for. The audit of these vouchers should be performed in precisely the same way as of vouchers received with the Lists of Payments.

52.—After the vouchers are audited and returned to the Account Current Clerk, he will enter the amounts objected to in his Objection Book and then send the Exchange Account with the Items Adjustable Register

and Objection Book to the Superintendent for approval, after which the Exchange Account Abstracts should be compiled, the postings examined, and finally submitted to the Officer in charge. Exchange Accounts should be disposed of as they are received, and not kept back until all of them have been sent in.

53.—After the Exchange Accounts have been disposed of, as above described, they should be posted in the Progress Register maintained under Article 1156 of the Civil Account Code, which should be totalled monthly in pencil after the accounts for June are posted, to enable the Superintendent of the Compilation Department to watch the adjustment of outstanding items.

Compensation for land.

54.—There is no objection to the payee's receipt in Form C, for compensation for land taken up for public purposes, being in vernacular provided a brief abstract in English is endorsed thereon, stating the amount, the name of the payee, and the nature of the payment, as required by Article 9 (b) of the Civil Account Code — [*Our No. 9365, dated 28th July 1887—Case Mul.*, ²/₁₈₈₇.]

55.—Advances for compensation for the purchase of land should be debited in the Civil Department to the head "*Advances Recoverable*," and be retained under that head until receipt of vouchers in Form C or D, when the amounts should be transferred to the debit of the Public Works Department. — [*C. G.'s No. 263, dated 13th May 1891—Case C. G.*, ¹³/₁₈₉₁.]

56.—Payees' receipts for compensation for land taken up or for other charges debitable to the Public Works Department, should be sent to the Compilation Department with a covering list, and this list with the vouchers will be forwarded to the Examiner of Public Works Accounts with the Exchange Account. Auditors will be held responsible for the accuracy of the list, as also for seeing that the receipts are complete in every respect before they are despatched. — [*Ex., P. W. D.'s No. 5640, dated 17th April 1888.—Case P. W. A.* ¹⁸/₁₈₈₇ *and Case Mis.*, ⁴⁶/₁₈₉₂₋₉₃.]

57.—Charges on account of compensation for land taken up for the Delhi-Kalka, Southern Punjab and Simla-Kalka Railways should be debited to the Examiner, Public Works Accounts, Lahore, General Branch. — [*Ex., P. W. A., No. 8167 G. B., dated the 6th July 1889—Case P. W. A.*, ¹⁸⁸⁹.]

58.—The Military Department should not be required to pay for land taken up permanently or temporarily if it is the sole property of Government, but if this is not the case, it should pay the compensation due to the owners or others interested in it.—[*G. P. Gaz.*, dated 25th June 1891, Part III, page 710.]

59.—When charges for compensation for land taken up for the Military Department are incurred, they should be supported by a copy of the authority for payment of the amount. The authority should be sent in the first instance only, and a reference to its number and date given when subsequent charges are incurred.—[*C. M. A.'s No. 1955*, dated 28th February 1876—*Case M. A.*, $\frac{9}{1876}$.]

60.—To enable the Account Officers of the Public Works Department to watch the expenditure incurred on the construction of branch lines in comparison with the capital deposited by the Companies of the Guaranteed Railways in the Government Treasuries, an intimation of such receipts should be at once given to the Accountant General, Public Works Department, for communication to the Examiner of Public Works Accounts concerned.—[*C. G.'s No. 2005*, dated 5th January 1898—*Case C. G.*, $\frac{41}{1897-98}$.]

Postal and Telegraph Inward Statements of Debits and Credits.

61.—These will be adjusted through the Adjustment Register prescribed by Article 1145 of the Civil Account Code.

The sale proceeds of one anna and half anna unified stamps for Postal and Revenue purposes will, in the first instance, be credited to Postal Revenues and a sum of Rs. 2,00,000 (Punjab, Rs. 1,85,000, and N.-W. F. Province, Rs. 15,000) being the estimated value of the stamps used in these provinces for non-postal purposes, will be credited to the Civil Department annually at the end of the year through the Exchange Account. (G. I. F. D., Resolution No. 1662 A, dated the 28th March 1906, and Comptroller-General's No. 161, dated the 18th April 1906—*Case F. C.*, $\frac{15}{1905-06}$.)

Abolition of the distinction between Disbursing and Non-Disbursing Head Offices.

62.—In consequence of the abolition of the distinction between Disbursing and Non-Disbursing Head Offices, the Postmasters of the Offices noted below will have an independent account with the Treasuries named against them, and their transactions should be shown distinctly in the monthly Exchange Account furnished to the Comptroller of Post Offices :—

<i>Post Office.</i>				<i>Treasury.</i>
Murree	...	...	...	Rawalpindi.
Srinagar	...	...	...	Do.

Jammu	...	...	...	...	Siálkot.
Mandi	...	...	...	...	Kángra.
Baháwalpur	...	...	...	...	Mooltan.

[Comp., Post Offices' No. $\frac{797}{42206}$ A. G., dated 7th October 1891—Case Mis., $\frac{7}{1891}$.]

Local Telegraph.

63.—The charges connected with the Telephone lines between the Jail, Police and other departments at several stations are passed on through the Exchange Account of the Telegraph Department, and are adjusted by the Account Current Section against their respective grants.

English Medicines supplied by the Military Department.

64.—The adjustments on account of the cost of English medicines supplied to Medical institutions by the Military Department should be made monthly by the Compilation Department on receipt of valuation statements from the Controllers of Military Accounts.—[G. I., F. D., No. 1775, dated 8th April 1889—Case M. A., $\frac{60}{1889}$.]

65.—The cost of Medical stores supplied by the Military Department to Civil Surgeons on combined indents for use in dispensaries under their charge, should be debited to the heads concerned according to the proportions noted below :—

Civil Institutions obtaining Medicines on combined indents.	Fixed proportions in which each Institution should be debited.
(1. Jail, Police and Civil Station Hospitals ..	Jail $\frac{2}{3}$, Police $\frac{1}{3}$, and Civil Station $\frac{1}{3}$.—(Inspector-General of Civil Hospitals' No. 682, dated 3rd March 1888).
(2). Jail and Police Hospitals	In moieties, except in the case of Simla where the charge is debitable in the proportions of $\frac{1}{2}$ and $\frac{1}{2}$, respectively.—(Inspector-General of Civil Hospitals' No. 1578, dated 12th June 1894).
(3). Jail and Civil Station Hospitals ...	Jail $\frac{2}{3}$ and Civil Station $\frac{1}{3}$.
(4). Police and Civil Station Hospitals ...	Police $\frac{2}{3}$ and Civil Station $\frac{1}{3}$.
(5). Jail, Police, Civil Station and Lock-up Hospitals.	Jail $\frac{1}{3}$, Police $\frac{1}{3}$, Civil Station $\frac{1}{3}$, and Lock-up $\frac{1}{3}$.—(Inspector-General of Civil Hospitals' No. 187, dated 16th January 1894).
(6). Police, Civil Station and Lock-up Hospitals.	Police $\frac{1}{3}$, Civil Station $\frac{1}{3}$, and Lock-up $\frac{1}{3}$.
(7). Station Staff and Army Head-quarters Dispensary, Simla.	Civil Station Hospital $\frac{1}{2}$ and Military Department $\frac{1}{2}$.—(Inspector-General of Civil Hospitals' No. 3943, dated 7th November 1890).
(8). Jail, Police, Civil Station and Lunatic Asylums Hospitals.	Jail $\frac{1}{3}$, Police $\frac{1}{3}$, Civil $\frac{1}{3}$, and Lunatic Asylum $\frac{1}{3}$.

[i. c., of Civil Hospitals' No. 1845, dated 7th July 1894—Case M. A., $\frac{10}{1891-95}$.]

Invoices of Stores, &c.

66.—On receipt of an invoice of stores imported from England for a Civil Department in this Province, the Account Current Section will adjust

the amount to the debit of the appropriate head, and make over the transfer entry to the Auditor concerned. That Officer will enter the amount in his Classified Abstract and in the "Awaiting Clearance" column of his Objection Book, and return the transfer entry to the Superintendent, Compilation Department, for any further action that may be necessary.

Claim for Telegram Charges preferred against Imperial Revenues.

67.—Before a claim can be preferred against Imperial Revenues in respect of the cost of telegrams despatched in India, on behalf of the Imperial Government, it is necessary that copies of the telegrams should be furnished, as in the absence of the particulars of the telegrams it cannot be known to what Department of the Imperial Government the claim should be addressed.

If the telegrams should, however, be of a secret nature, information as to the dates of despatch and the Department from which the telegrams issued, with any further particulars which may be necessary for their identification, should be addressed under cover to the Financial Secretary, India Office.—[*C. G.'s endorsement No. 2501, dated the 20th February 1901*—*Case C. G.,* ¹⁴*1900-1901*.]

Journal and Ledger.

68.—The Journal and Ledger postings should be completed within a fortnight of the completion of the Consolidated Abstracts for the month.

69. The monthly postings and the opening and closing entries should be checked by the Assistant Superintendent. The accounts for March are posted from the final figures and not from the preliminary. The Ledger totals should be made in pencil quarterly and checked with the progressive figures in the Consolidated Abstracts.

70.—The sanctions for extra grants, sanctioned by the Government of India, are received in the Budget Department, and that Department should intimate all such sanctions to the Superintendent, Compilation Department, who should bring them on the books and return the sanctioning letters to the Budget Department immediately.

71.—Corrective entries, after the final accounts are closed, are made directly in the Ledger and Journal after they are approved of by the Comptroller-General.

72.—The copies of the Journal and Ledger as submitted to the Comptroller-General are made by section-writing with his previous sanction, which should be applied for in time each year.

Check over Revenue and Expenditure.

73.—When any serious falling off of revenue under any minor head occurs with reference to previous years' collections or past and present estimates, it will be the duty of the Book Section to bring the matter to the notice of the Revenue Authorities by 1st June of each year, and ask them to furnish an explanation of the decrease. If no satisfactory explanation is given, the facts should be reported in a separate letter to the Local Government. There are, of course, many miscellaneous minor heads, the revenue under which varies greatly from year to year. In such obvious cases the procedure enjoined above is not necessary.—[*G. I., F. D., No. 1095, dated 5th June 1886.—Case G. I., $\frac{47}{1889}$.*] The Book Section will also, with reference to Article 1545 of the Civil Account Code, watch the proportionate expenditure under each major head in comparison with the Budget grant, and whenever the outlay to the end of any month is found to exceed the proportion of the Budget grant to the close of the same month, the excess should be brought to the notice of the Accountant-General.

74.—According to Standing Order No. 21, this Office is required to see that the contingent expenditure incurred by the Departments or for the purposes mentioned in paragraph (d) of that Order does not exceed the Budget grants assigned, not to any particular District, but to the Province as a whole.

The Budget Section will keep the Compilation Department informed of all heads under which the Budget grant has not been distributed according to Districts, and the Compilation Department will maintain a register for these heads showing the Budget grant and the progress of expenditure against it. Whenever the expenditure incurred exceeds the proportion of the Budget grant up to the month in question the register will be submitted to the Deputy Accountant-General through the Gazetted Officer in charge, for information and action. In submitting the consolidated abstract the Superintendent, Compilation Department, will record an office note certifying that the register referred to has been completed up to the preceding month.—[*Case C. G., $\frac{21}{1890}$.*]

Currency Charges.

75.—In the annual statement of Currency Charges prescribed in Article 1622 of the Civil Account Code, two-thirds only of the salary drawn by the Assistant Accountant-General, who was in charge of the Currency Office during the year, should be exhibited.—[*Case C. G., $\frac{83}{1875}$.*]

Treasury Telegraphic Report.

76.—As each Abstract Account is received from the Treasury its totals should be checked and the opening balance verified with the closing balance of the last month shown in the Disburser's Statement. It should then be posted into a Broad-sheet, and the following procedure adopted for the adjustment of remittances in transit. The amount of remittances in transit at the end of the previous month should be added to the "opening balance," and that at the end of the current month to the closing balance, and the difference between the two sets of figures above mentioned should be added to or deducted from the head "Civil Debt and Remittance" on the payment side, as the amount in transit during the last month is more or less than the amount in transit during the current month.

77.—A register showing the variations between the Broad-sheet figures and the Resource Estimates should be kept by the Superintendent, and the cause of important differences found out by comparison of the Broad-sheet figures with the Treasury Cash Accounts and reported to the Comptroller-General.

78.—The due date for the despatch of the telegram communicating this information to the Comptroller-General is the 8th of the following month, except as regards the telegram for March, when the due date is the 11th April. (See entry No. 10 of the List of Returns). If the due date falls on a holiday the telegram should be despatched on the preceding working day.

79.—The telegram for February due on 8th March is required to be despatched in the following details, and as these details are not given in the Treasury Abstract Accounts, the Treasury Account Department will furnish a statement showing the receipts and expenditure under the heads required for the telegram. The statement should be prepared and made over to the Compilation Department a day before the day fixed for despatch.

<i>Receipts.</i>			<i>Charges.</i>		
Land Revenue	...	...	Interest	...	...
Opium	...	...	Opium Expenditure	...	...
Salt	...	...	Other Civil Expenditure	...	...
Stamps	...	...	
Excise	...	...	Total	...	...
Provincial Rates	...	...	
Customs	...	...	Civil Debt and Remittance		
Assessed Taxes	...	...	Post Office	...	...
Registration	...	...	Forest and Marine	...	...
Tribute from Native States	...	...	Military	...	...
Other heads	...	...	Public Works	...	...
			Guaranteed Railways	...	...
Total Civil Revenue.	...	...	Telegraph	...	...
			Closing Balance	...	...
Civil Debt and Remittance					
Post Office	...	...	GRAND TOTAL	...	...
Forest and Marine	...	...	
Military	...	...	
Public Works	...	...	
Guaranteed Railways	...	...	
Telegraph	...	...	
Opening Balance	...	...	
GRAND TOTAL	...	...	

Monthly Telegram of Revenue and Expenditure.

80.—The Auditors should make over their Cash Accounts as they are received to the Clerk who prepares the telegram which should be despatched punctually on the 15th of each month, unless it is a holiday, in which case the telegram should be despatched on the preceding working day. The Provincial Rates figures which are not shown separately in the Treasury Cash Accounts, should be taken from the Local Fund receipt schedules, which should also be made over to the Clerk as they are received.

81.—The Treasury Account Department will prepare monthly a statement of Income Tax deductions, and make it over to the Compilation Department not later than the 14th, unless it is a holiday, in which case it should be prepared and made over the day previous to it.

Annual Review of Balances.

82.—With reference to the above review, which is submitted under Article 1419 of the Civil Account Code, early in January of each year, it should be borne in mind that the paragraphs are to be numbered, that the name of the Province is to be printed at the head of each page, and that the Comptroller-General requires to be kept informed up to the 15th April following of the settlement of all the discrepancies which in the review are stated to be under investigation. The Superintendent, Com-

pilation Department, will, accordingly, be careful to attend to these points and to make the necessary reports expeditiously and within the time mentioned. He will draw out a list of unsettled items under reference to Officers concerned, and submit it to the Accountant-General along with the draft review for approval. As the items are settled, the Comptroller-General should be informed of the fact without delay, and the paragraphs in the review in which the items are to be found should be invariably quoted, agreeably to Article 1422 of the Civil Account Code.

83.—Each Deputy Commissioner concerned should furnish annually, at the close of March, a certificate stating that he had satisfied himself that the advances for Rest Camps were being utilized for the purpose for which they were granted, and that they are safe.—[*G. P., F. D., endorsement No. 1118 of the 27th April 1903.—Case C. G., ⁴⁵1902-03.*]

84.—A report should be put up to the Accountant-General on the 1st of April showing the progress made.—[*C. G.'s No. 734, dated 31st July 1890, and No. 2021, dated 23rd March 1896.—Case C. G., ¹³1890.*]

85.—The review should be devoted rather to the statement of the result of the verification of the balances than to the explanation of their increase or decrease. The point to which attention should mainly be given is, whether the balances at debit and at credit upon the Ledger correctly state the real sums, which, on a settlement of accounts, would be found to be realizable or payable by Government. It is not necessarily sufficient to say that they agree with the amount which some other Officer of Government holds at debit or at credit; the object is, if possible, to carry back the verification into some account of, or acknowledgment by, the other party to the transaction.—[*G. I., F. D., Res. No. 1317 A., dated 19th March 1895.—Case C. G., ⁴³1894-95.*]

86.—Two copies of reviews of accounts of a general nature, such as reviews of balances, reports on Local Funds, &c., should be submitted to the Government of India, Finance and Commerce Department.—[*G. I., F. D., No. 4230, dated 9th August 1887.*]

Loans.

87.—As soon as an order sanctioning a loan is received in the Office from Government, it should be entered in the Subsidiary Loan Register kept under Article 1408 of the Civil Account Code, and initialled by the Superintendent of the Compilation Department. All entries in the subsidiary Loan Register bearing upon the terms on which a loan has been granted are approved and passed by the Accountant-General. The amount credited in

the Treasury Cash Account in repayment of an instalment of a loan should be shown by the Auditor to the Assistant entrusted with this duty, who will distribute it under the heads of Principal and Interest.

88.—The Loan Register should be filled in immediately after the Consolidated Abstracts are compiled, and sent to the Gazetted Officer in charge for review. Any default in the payment of the Principal or Interest should be dealt with as laid down in Article 1414 of the Civil Account Code.—*[Case Mis., ⁴⁸ 1892-93.]*

89.—With reference to Article 1402 of the Civil Account Code, which directs that the Accountant-General should furnish the Local Government with full information to enable it to judge from time to time whether there is a risk of any excess occurring over the *net* amounts allotted annually for loans by the Supreme Government, it has been decided that the Compilation Department should bring to the notice of the Accountant-General whenever there is a probability of a large excess in the *net* outgoings, in order that, if necessary, the fact may be reported to the Government of India through the Local Government.—*[G. I., F. D., No. 621, dated 7th February 1890.—Case F. C., ²⁵ 1889 and F. C.'s Cir No. 27, dated 19th May 1890.]*

90.—Interest at $3\frac{1}{4}$ per cent. payable by the Provincial Government to the Government of India on the mean balance between the balances at the commencement and the close of each year, should be adjusted in the final accounts for March, but before making the adjustment all transfer entries made after the preliminary accounts are closed, should be taken into account.

Government Securities in Trust Section, Charitable Endowments.

91.—Under the Resolution by the Government of India in the Home Department, No. 1569, dated 24th October 1890, the Accountant-General, Punjab, has been appointed Treasurer of Charitable Endowments for the territories under the Punjab Government. His duties in this capacity are prescribed in Act VI of 1890, and in the rules under it, which have been reprinted as an annexure to Chapter 74 of the Civil Account Code.—*[Case G. I., ⁵⁵ 1890.]*

Government Securities in Trust.

92.—A Register of Securities and other valuables received and despatched is kept, and the entries in it are made by the Accountant-General himself.

93.—All Government Promissory Notes belonging to the Dispensary and certain other Funds, of which full particulars will be found in the Stock Registers maintained in this Office, and at present lodged with the Comptroller-General under the provisions of Chapter 11 of the Civil Account Code have been recorded in the official designations of the Inspector-General of Civil Hospitals and the Accountant-General, Punjab. They should not be sold out or surrendered without the previous sanction of the Local Government.—[*Rule XVIII of Notification No. 323, dated the 11th May 1886, published at page 297, of Part I A of the Punjab Government Gazette of the 13th May 1886.*]

94.—All future investments in Government securities on behalf of Dispensaries in this Province shall be in the name of the Local Body, District Board or Municipal Committee managing the Dispensary, and shall be subject to the restriction indicated above, so far as realization or surrender is concerned. The notes aggregating Rs. 1,500 at present standing in the name of the President, Municipal Committee, on account of the Murree Charitable Dispensary Funds, are also subject to this restriction.—[*G. P. No. 2489 B., dated 30th October 1888,—Case C. G., $\frac{6}{1888}$ and G. P. No. 922, dated 7th May 1889.—Case C. G., $\frac{6}{1889}$.*]

95.—To enable the Compilation Department to keep the Trust Interest Fund Account up to date, the Auditors should make over the discharged interest payment orders to the Clerk entrusted with the duty immediately the account is received, for record in the Register kept under Article 1575 of the Civil Account Code.

96.—On the 1st of each month the Clerk in charge of the Government Securities Trust Account should submit to the Accountant-General a memorandum showing the securities received in the Office, but not disposed of.

CEMETERY ENDOWMENT ACCOUNT.

97.—A person desiring to erect a monument in a Government Cemetery should submit his application with a dimensionized drawing and a detailed estimate to the Chaplain or other Officer in charge of the Cemetery.

98. On permission being given to the erection of the monument the endowment fees will be paid to the Executive Engineer in charge of the Cemetery, who will enter the amount in his Divisional Cash Book as a deposit, and remit it to the Treasury for credit to the Civil Department under the head "Cemetery Endowment Fund" subordinate to the major head "Savings Bank Deposits."

99. No details will be kept in the Office of the Accountant-General as regards the Cemeteries on account of which the endowments are received, such details being kept in the Office of the Examiner, Public Works Accounts.

100. The amount at credit of the Fund will bear interest at 3½% per annum. This will be calculated by the Accountant-General on the amount at credit of the Fund on the 31st March each year and passed on to the credit of the Public Works Department by debit to "14 Interest" through the final Exchange Account for distribution among the several Cemeteries to which the endowments belong.—[*G. I., H. D., Notification No. 247, dated the 7th June 1901.—Case Mis., 106 of 1901-02.*]

ADJUSTMENT OF EXPENDITURE ON ANTIQUITIES.

101. The expenditure against the allotment for the purchase of Antiquities will be incurred in the Public Works Department but, after audit by the Examiner, Public Works Accounts, it will be passed on to the Comptroller, India Treasuries, for adjustment against the provision made in the India Estimates.—[*G. I., R. and A. D., Res. No. 51—61—9 of the 19th December 1902, received with G. I., F. D., No. 921 A., dated 28th February 1903.—Case G. I., ²²1902-03.*]

ADJUSTMENT OF FEES FOR SERVICES RENDERED TO MUNICIPALITIES BY SANITARY ENGINEERS.

102. The Sanitary Engineer should send to the Examiner, Public Works Accounts, copies of all bills for fees due by the Municipalities and others for work done or services rendered by him. The Municipalities and others will pay the amount into Treasury which will be passed on to the Examiner, Public Works Accounts, for adjustment against the dues. (C. A. C. Vol. II, 4th List of corrections).

No.	Nature of Return or Report.	When due.	To whom sent.	Authority.	REMARKS.
1	Attendance Book	Every day ...	Daily. Gazetted Officer	Para. 8, Chap. 1, Office Manual.	
1	List of Unanswered Letters ..	Every Monday...	Weekly. A. G. ...	Para. 64, Chap. 1, Office Manual.	
1	Statement of Government Securities not disposed of	1st of every month.	Monthly. A. G. ...	Para. 98, Chap. 9, Office Manual.	
2	Military payments, 1st List, Eastern Command.	25th ...	Contr., Military, Eastern C m- mand.	C. A. C., Art. 1219.	
3	Military Payments, 1st List, Northern Command.	Do ...	Contr., Northern Command.	Ditto	} Of the same month.
4	Military payments, 1st List, Secun- derabad Division.	Do ...	Contr., Secunder- abad Division.	Ditto	
5	Military Payments, 1st List, Burma Division.	Do ...	Do. ...	Ditto	
6	Military Payments, 1st List, Western Command.	Do ...	Contr., Western Command.	Ditto	
7	Survey, Thagga, Horse-breeding, Meteorological, Salt, Trigonometrical Survey, Topographical Survey and Imperial Service Troops, Vouchers, first List.	Do ...	C. I. T. ...	C. A. C., Art. 1162.	

8	Treasury Telegraphic Report	8th	...	C. G.	...	U. A. C., Art. 1537	Of the second month after that to which the account appertains (but for March on the 11th of the following month).
9	Military Payments 2nd List, and Schedule of Receipts, Eastern Command.	10th	...	C. M. A. E. C. ...	...	C. A. C. Art., 1219	
10	Military Payments 2nd List, and Schedule of Receipts, Northern Command.	Do.	...	Do. N. C. ...	...	Ditto	
11	Military Payments 2nd List, and Schedule of Receipts, Senenderabad Division	Do.	...	Do. Secunderabad Division.	...	Ditto	
12	Military Payments 2nd List, and Schedule of Receipts Burma Division.	Do.	...	Ditto	...	Ditto	Of the next month to which the account pertains.
13	Military Payments 2nd List and Schedule of Receipts, Western Command.	Do.	...	C. M. A. W. C.	...	Ditto	
14	Northern India Salt Department, Schedule of Receipts.	Do.	...	C. I. T.	...	C. A. C., Art. 1161	
15	Survey, Thaggi, Horse-breeding, Meteorological, Salt and Imperial Service Troops Vouchers, 2nd List, and Schedules of Receipts.	Do.	..	Ditto	...	Do. 1162	
16	Advance Statement of Post Office Receipts and Payments.	13th	...	Comptroller, Post Office.	...	C. G.'s. letter No. 2238, dated 24th January 1901.	

No.	Nature of Return or Report.	When due.
17	Chief Heads of Revenue (by telegraph).	15th ..
18	Net Issues to Military Department (by telegraph).	Do. ...
19	Public Works Department, Receipts and Charges (by telegraph).	Do. ...
20	Statement of Telegraph Stamps sold	Do. ..
21	Owner's rate credited in Civil Accounts.	Do. ..
22	Payments into treasuries by Civil Officers on account of Public Works Department.	Do. ..
23	Ditto ..	Do ...
24	Water-rate Collections ...	20th ...
25	Statement of Receipts and Charges of the Mint and net Loans by Government.	22nd ...

26	Advance Statement of Charges on account Exchange Account, India.	Do. ...
27	Exchange Account India ...	30th ...
28	Interest Statement ...	Do. ...
29	Interest Registers ...	Do. ...
30	Statement of Debits and Credits to Military Department.	Do ...
31	Statement of Foreign Remittances...	1st ...
32	Civil Account ...	Do. ...
33	Account Current Post Office ...	3rd ...
34	Distribution Statement of Imperial and Provincial Revenue and Expenditure.	5th ...
35	Provincial Services Abstract ...	Do. ...
36	Local Funds Abstract ...	Do. ...
37	Private Secretary's Charges ...	8th ...

To whom sent.	Authority.	REMARKS.
C. G. ...	C. A. C., Art. 1540	
Do ...	Do. 1542	
Do. ...	Do. 1543	
Exr., Tele Accts.	C. A. C., Arr. 1248 and C. G. No. 993, dated 12th Sep- tember 1890.	
Examr., P. W. A., Punjab.	C. G. No. 478, dated 3rd June 1881	
Ditto ..	C. G. No. 237, dated 5th May 1881.	
Examr., U. P. of Agra and Oudh.	Ditto	} Of the month follow- ing that to which the accounts pertain.
Examr., P. W. A., Punjab.	Ditto	
C. G. ..	C. G.'s No. 2238, dated 24th Janu- ary 1901.	

}

C. I. T. ...	^{A C.} C.I.T.'s letter No. 86, dated 26th April 1901.	} Of the second month after that to which the account apper- tains.
Do. ...	C. A. C., Art 1138	
Do. ...	Do. 869 and C. G. No. 2204, dated 24th June 1881.	
Presidency Bank	C. A. C., Art. 866 and 867.	
A. G., Military Department.	C. A. C. Art. 1223	
C. G. ...	Do. 1476	
Do. ...	Do 1075	
Comptroller, Post Office.	Do. 1239 and C. G. No. 1497, dated 8th Decem- ber 1890.	
A. G. ...	C. A. C., Art. 1356	
G. P. ...	C. A. C., Art. 1355	
Do. ...	Ditto	
Private Secretary	G. P. No. 435, dated 26th March 1874.	

No.	Nature of Return or Report.	When due.
38	Exchange Account Central Provinces	10th ...
39	Do. Burma	Do. ...
40	Do. E. B. and Assam	Do. ...
41	Do. Bengal	Do. ...
42	Do. U. P. of Agra and Oudh.	Do. ...
43	Do. Madras	Do. ...
44	Do. Bombay	Do. ...
45	Lists of Foreign Bills Issued	Do. ...
46	Lists of Indian Civil Service Fund subscriptions, Bengal, Madras and Bombay.	Do. ...
47	Lists of Indian Civil Service Family Pension Regulations.	Do. ...
48	Lists of United Service Family Pension Fund.	Do. ...

49	List of Bengal and Madras Service Family Pension Fund.	Do. ...
50	List of Bengal Christian Family Pension Fund.	Do. ..
51	List of Hindu Family Annuity Fund	Do. ...
52	List of General Family Pension Fund	Do. .
53	Exchange Account Military, Eastern Command.	Do. ...
54	Do. Northern Command	Do. ...
55	Do. Secunderabad Division	Do. ...
56	Do. Burma Division	Do. ...
57	Do. Western Command	Do. ...
58	Do. Marine Department	Do. ...
59	Certified List of Indian Military Service, F. P. Regulations, Eastern Command.	Do. ..
60	Do. Secunderabad Division	Do. ...
61	Do. Western Command	Do. ...
62	Military Fund Subscription List, Eastern Command.	Do. ...
63	Do. Secunderabad Division	Do. ...

To whom sent.	Authority.	REMARKS.
Comptr. Central, Provinces.	C. A. C., Art. 1138	
A. G., Burma ...	Ditto	
Comptr., E.B. and Assam.	Ditto	
A. G., Bengal ...	Ditto	
A. G., U. P. of Agra and Oudh.	Ditto	
Do. Madras	Ditto	
Do. Bombay	Ditto	
A. G. and Comptr. concerned.	C. A. C., Art. 900	
C. I. T. ...	Do. 944	
Do. ...	Do. 949	
Examiner, Fund Accounts.	Do. 959	

C. I. T. ...	Do. 959a	Of the second month after that to which the account appertains.
Examiner, Fund Accounts.	Do. 962	
Do. ...	Do. 962	
Do. ...	Do. 960	
C. M. A., E. C. ...	C. A. C., Art. 1138	
Do. N. O....	Ditto	
Do. Secunderabad Division.	Ditto	
Do. ...	Ditto	
Do. W. C.	Ditto	
Examiner, Marine Accounts.	Ditto	
C. M. A., E. C....	C. A. C., Art. 958	
Do. Secunderabad Division.	Ditto	
C. M. A., W. C.	Ditto	
Pay Exr., Fund Accounts Calcutta	Ditto	
Pay Exr., Secunderabad Division.	Ditto	

No.	Nature of Return or Report.	When due.	To whom sent.	Authority.	REMARKS.
64	Military Fund Subscription List, Western Command.	10th.	Pay Exr., W. C.	C. A. C., Art. 958	
65	Exchange Account, P. W. D., Buildings, Roads, and Irrigation.	Do.	Exr., P. W. A., Punjab.	C. A. C., Art. 1138	
66	Exchange Account, P. W. D., U. P. of Agra and Oudh.	Do.	Exr., U. P. of Agra and Oudh.	Ditto	
67	Do. Military Works	Do.	Exr., M. W.	Ditto	
68	Do. N. W. Railway	Do.	Do. N. W. R.	Ditto	
69	Do. R. M. Railway	Do.	Chief Auditor and Accountant, B. B. and O. I. Ry., Bombay.	Ditto	
70	Do. E. I. Railway	Do.	Govt. Exr., Ry. Accounts, Calcutta.	Ditto	
71	Do. K. S. Railway	Do.	Auditor, K. S. Ry., Simla.	Ditto	
72	Do. G. I. P. Railway	Do.	Govt. Exr., Ry. Accts., Bombay.	Ditto	
73	Account Current Telegraph Department.	Do.	Exr., Telegraph Accounts.	Ditto	
74	London Schedules	Do.	C. G.	C. A. C., Art. 1257	

	Account Current with Kashmir State	Do.	A. G. and Resident, Kashmir.	A. G.'s order on P. M. G., Patiala State, No. 109, dated 21st April 1892.	Of the second month after that to which the account appertains.
75			...		
76	Do.	Do.	Secretary, Bahawalpur State.	Ditto	...
77	Do.	Do.	A. G. Patiala ...	Ditto	...
78	Do.	Do.	{ Political Agent Phulkian States Patiala.	Ditto	...
79	Do.	Do.			...
80	Do.	Do.	D. C., Ferozepore	Ditto	...
81	Do.	Do.	D. C., Jullundur	Ditto	...
82	Do.	Do.	D. C., Umballa	Ditto	...
83	Do.	Do.	Ditto ...	Ditto	...
84	Do.	Do.	Comr., Lahore Division.	Ditto	...
85	Do.	Do.	Comr., Jullundur	Ditto	...
86	Do.	Do.	D. C., Kangra ...	Ditto	...
87	Do.	Do.	D. C., Ludhiana	Ditto	...
88	Do.	Do.	Comr., Delhi ...	Ditto	...
89	Do.	Do.	D. C., Hissar ...	Ditto	...
90	Do.	Do.	Bikner Durbar	Ditto	...

No.	Nature of Return or Report.	When due.	To whom sent.	Authority.	REMARKS.
91	Statement of I—Land Revenue Receipts, Punjab.	10th	F. Comr.	O. A. C., Art. 929	
92	Statement of I—Land Revenue Receipts, North-West Frontier Province.	Do.	Rev. Comr.	Ditto	
93	Statement of Stamp Receipts and Court Fees realized in cash, Punjab.	Do.	Supdt. of Stamps	Ditto	
94	Statement of Stamp Receipts and Court Fees realized in cash, North-West Frontier Province.	Do.	Rev. Comr.	Ditto	
95	Statement of Opium and Excise Receipts, Punjab	Do.	Comr. of Excise	Ditto	
96	Statement of Opium and Excise Receipts, North-West Frontier Province.	Do.	Rev. Comr.	Ditto	
97	Statement of Provincial Rates, Assessed Taxes Tributes, from Native State, XII—Interest, XXIX—Major Works, and XXX—Minor Works, Punjab.	Do.	F. Comr.	Ditto	

		Do.	...	Rev. Comr.	...	Ditto	...	Of the second month after that to which the account appertains.
98	Statement of Provincial Rates, Assessed Taxes, XII—Interest, XXIX—Major Works and XXX—Minor Works, North-West Frontier Province.	Do.	...	...	...	Ditto	...	
99	Statement of Registration Receipts, Punjab	Do.	...	...	I. G. of Regn.	Ditto	...	
100	Statement of Registration Receipts, North-West Frontier Province.	Do.	...	...	Rev. Comr.	Ditto	...	
101	Statement of Jail and Jail Press Receipts, Punjab.	Do.	...	...	I. G. of Prisons	Ditto	...	
102	Statement of Jail and Press Receipts, North-West Frontier Province.	Do.	...	...	A. M. O.	Ditto	...	
103	Statement of Police Receipts, Punjab.	Do.	...	...	I. G. of Police	Ditto	...	
104	Statement of Police Receipts, North-West Frontier Province.	Do.	...	...	I. G. of Police, N.-W. F. P.	Ditto	...	
105	Statement of Education Receipts, Punjab.	Do.	...	...	D. of P. Instruction.	Ditto	...	
106	Statement of Education Receipts, North-West Frontier Province.	Do.	...	...	I. G. of Education	Ditto	...	
107	Statement of Medical Receipts, Punjab.	Do.	...	...	I. G. of C. H.	Ditto	...	
108	Statement of Medical Receipts, North-West Frontier Province.	Do.	...	...	A. M. O.	Ditto	...	

No.	Nature of Return or Report.	When due.	To whom sent.	Authority.	REMARK.
09	Statement of I—Land Revenue and XXI—Scientific, Punjab.	10th	Director of Land Records.	C. A. C., Art. 929	
10	Statement of Receipts of Secretariat Press, Punjab.	Do.	G. P.	Ditto	...
11	Statement of certain heads under XVII—Police, XXI—Scientific, XXV—Miscellaneous, and XXXII— Civil Works, Punjab.	Do.	Comr.	Ditto	...
12	Statement of certain heads under XVII—Police, XXI—Scientific, XXV—Miscellaneous, and XXXII— Civil Works, North-West Frontier Province.	Do.	Rev. Comr.	Ditto	...
13	Statement of Tacnvi Advances, North-West Frontier Province	Do	Do	G. P. No. 581, dated 31st March 1874, to F. C., Punjab.	
114	Statement of Credits on account of Stationery supplied to Imperial State Railways, Punjab	Do.	Contrroller of Stationery.	C. G.'s No. 64-A, dated 4th Novem- ber 1903.	
115	Statement of Patwaris' Fees Fund and Charges on account of Kanungo Establishment, Punjab.	Do.	Director of Land Records.	Dir.'s No. 1920, dated 6th Novem- ber 1893.	

		Do.	...	Rev. Comr.	...	Ditto	...	Of the second month after that to which the account appertains.
116	Statement of Patwaris' Fees Fund and Charges on account of Kanungo Establishment, North-West Frontier Province.	Do.	...	...	...	...	...	...
117	Statement of Stamp Charges and Refunds, Punjab.	Do.	...	Supdt. of Stamps	...	Supdt. of Stamps, No. 105, dated 24th July 1890.	...	...
118	Statement of Stamp Charges and Refunds, North-West Frontier Province.	Do.	...	Rev. Comr.	...	Ditto	...	...
119	Statement of Excise Charges, Punjab	Do.	...	Comr. of Excise	...	G. P. Res. No. 1531, dated 6th August 1890.	...	...
120	Statement of Excise Charges, North-West Frontier Province.	Do.	...	Rev. Comr.	...	Ditto	...	...
121	Statement of Jail and Jail Press Charges, Punjab.	Do.	...	I. G. of Prisons	...	Ditto	...	...
122	Statement of Jail and Jail Press Charges, North-West Frontier Province.	Do.	...	A. M. Officer	...	Ditto	...	...
123	Statement of Police Charges, Punjab	Do.	...	I. G. of Police	...	Ditto	...	...
124	Statement of Police Charges, North-West Frontier Province.	Do.	...	I. G. of Police, N.-W. F. P.	...	Ditto	...	...
125	Statement of Charges on account of Border Military Police, Punjab.	Do.	...	Comr. and Supdt. Multan Division	...	Comr.'s letter No. 12-C., dated 11th March 1905.	...	...

No.	Nature of Return or Report.	When due.	To whom sent.	Authority.	REMARKS.
26	Statement of Charges on account of Border Military Police, North-West Frontier Province.	10th	Secy. to the C. C.	C. C. No. 1532-P, dated 15th November 1902.	
27	Statement of Plague Charges, Punjab	Do	L. G. of C. H., Plague Branch.	L. G., C. H., P. B. No. 2694-P, dated 18th July 1904.	
28	Statement of Charges incurred on account of Gazetteers, Punjab.	Do	Supdt., Gazetteer	Supdt. Gazetteer's No. 1094-G, dated 22nd October 1904.	
29	Statement of Returns despatched, from the Compilation Department.	15th	For Office	...	
30	Gazette Notifications of Provincial Accounts, Punjab.	10th	Punjab Civil Secretariat Press.	G. L., F. D. No. 2929, dated 6th December 1869.	
131	Gazette Notifications of Provincial Accounts, North-West Frontier Province.	20th	Supdt., Govt. Printing, India.	...	
132	Special Register of comparison of budget grants and actuals for Punjab and North-West Frontier Province.	25th	A.-G.	...	
133	Broad sheet of Loan Register	25th	Do.	...	
134	Check Register of Contingencies	25th	T. A. D.	...	To commence from the account for October.

QUARTERLY.

1	Statement of Subscriptions paid to Agricultural Society by the District Boards.	0-8, 10-11, 10-2 & 10-5.	Director of Land Records, &c.	...
2	London Account Current†	25-8, 25-11, 20-2 & 20-5.	C. G.	C. A. C., Art. 1357.
3	Trial Balance Sheet or Certificate†	30-8, 30-11 28-2, for the fourth quarter a month and a half after receipt of order to close Books.	Do.	Do. Art. 1381.
4	Statement of Receipts and Charges of Excluded Local Funds Deposits, Local and Foreign Bills and Pre-audit Cheques.*	5 days after receipt of Statement from R. D.	Resource	Do. Art. 1510.
5	Trust Interest Fund Register	30-8, 30-11, 28-2 & 30-5	Superintendent	Do. Art. 1578.

HALF-YEARLY.

1	Statement of Revenue Advances	20-5 & 20-11	F. C.	C. A. C., Art. 33 (b).
2	Statement of Balances at the credit of the Mayo Memorial Fund †	20-11 & 20-5	Director of Public Instruction, Punjab.	D. P. I. No. 840, dated 9th April 1892.

ANNUAL.

1	Government Securities in Trust*	15th January	Local Gazette	C. A. C., Art. 171, also G. P. No. 875, dated 3rd May 1893.—Case G. I. 1455.
2	Do do	Do.	C. G.	C. G. Letter filed with—Case G. G. 1455-56.
3	Accounts and Liabilities of Charitable Endowments vested in the Treasurer.*	Do.	Local Gazette	Section 9, Act VI of 1890.
4	Local and Foreign Bills Outstanding*	25th March	Dy. Commissioners..	C. A. C., Art. 887.
5	Statement of probable actuals of Public Works, Receipts and Charges by Civil Officers.	18th April	A. G., P. W. D.	A. G., P. W. D., No. 297G, dated 6th April 1892.—Case P. W. A. 51 and Art. 1310 (3).

The figures should be worked in case they cannot reach the Accountant-General by post by the 21st April.

* Sent in original.

† Copied in the Compilation Department.

‡ Copied in the Copying Section.

2.	Nature of Return or Report.	When due.	To whom sent.	Authority.	Remarks.
ANNUAL—continued.					
6	March Preliminary Consolidated Abstract† ...	16th May	C. G.	C. A. C., Art. 1068.	
7	Approximate Statement of Currency Charges† ...	15th May	Do.	Do., Art. 1622	
8	Receipts and Charges of plain paper† ...	Do.	Superintendent of Stamps.	Supdt. of Stamps No. 125, dated 9th September 1890	
9	Statement of Registration Charges* ...	30th May	I.-G., Registration	I.-G., Registration, No. 76, dated 4th June 1892.	
10	Statement of Judicial Courts (N.-W. F. P.)	20th June	Chief Commissioner } Judl. Commissioner }	J. C.'s letter No. 335, dated 17th May 1904 (C.C. 1004-17)	
11	Military Probable Debits and Credits in March Fl†	30th June	C. M. A., E. C.	C. A. C., Art. 1222.	
12	Do. do. do.†	Do	Do. N. C.	Do., do.	
13	Do. do. do.†	Do.	Do. Secunderabad Division	Do., do.	
14	Do. do. do.†	Do.	Do. Burma Dn.	Do., do.	
15	Do. do. do.†	Do.	Do. W. C.	Do., do.	
16	Gross receipts on account of Owners' rate†	7th July	Examiner P. W. D....	Examiner, P. W. A., No. 5605 B., dated 4th June 1892.	
17	Statement of probable actuals of receipts and expenditure.	12th July	Budget ...	C. A. C., Art. 1535.	
18	P. W. Receipts and Charges by Civil Officers†	1st August	A.-G., P. W. D.	Do., Art. 1210 (3).	
19	Final Statement of Debits and Credits to Military Department†	10th August	A.-G., Military Department.	Do., Art. 1222.	
20	Final Statement of Receipts and Charges of Revenue Survey, Thags, Horse breeding, Meteorological, Salt, Trigonometrical Survey, Topographical Survey and Imperial Service Troops	Do.	C. I. T.	Do., Art. 1162.	
21	March Final Consolidated Abstract†	Do.	C. G.	Do., Art. 1069.	
22	Do. do.†	Do.	G. I., F. D. ...	Do., do.	
23	Do. do. \$	Do.	G. P. & Chief Commr.	Do., do.	

24	Final Interest Statement	Do.	Do.	C. I. T.	Do., Art. 869.
25	Final Exchange Account	Do.	Do.	Do.	Do., Art. 1130.
26	Central Provinces†	Do.	Do.	Comptroller	Do.
27	Burma†	Do.	Do.	A.-G., Burma	Do.
28	E. B. & Assam†	Do.	Do.	Comptroller	Do.
29	Bengal†	Do.	Do.	A.-G.	Do.
30	U. P. & Oudh†	Do.	Do.	Do.	Do.
31	Madras†	Do.	Do.	Do.	Do.
32	Bombay†	Do.	Do.	Do.	Do.
33	P. W. D. Buildings, Roads, Irrigation,†	Do.	Do.	Exr., Punjab	Do.
34	P. W. D., U. P., & Oudh, Irrigation†	Do.	Do.	Do., U. P., & Oudh	Do.
35	Military Works†	Do.	Do.	Do., Mily. Works	Do.
36	N.-W. Railway†	Do.	Do.	Do., N.-W. Ry.	Do.
37	Rajputana-Malwa	Do.	Do.	Auditors concerned.	Do.
38	S. K. Railway	Do.	Do.		Do.
39	G. I. P. Railway	Do.	Do.		Do.
40	Military Department, Eastern C.†	Do.	Do.	Comptroller, Military Accounts, concerned.	Do.
41	Northern C.†	Do.	Do.		Do.
42	Secunderabad Dn.	Do.	Do.		Do.
43	Burma Division	Do.	Do.	Examiner Comptroller, P. O. Accounts.	Do.
44	Western C.†	Do.	Do.		Do.
45	Marine Dept.†	Do.	Do.		Do.
46	Post Office†	Do.	Do.	Exr., Tele. Accts.	Do.
47	Telegraph†	Do.	Do.	Forest Branch	Do.
48	Forest†	Do.	Do.	C.-G.	Do.
49	London†	Do.	Do.	Do	Do.
50	(Quadrant) London†	Do.	Do.	Resident and A.-G., Kashmir.	Do.
51	Kashmir†	Do.	Do.	Wazir of Bahawalpur	Do.
52	Bahawalpur†	Do.	Do.	Pol. Agent, Phulkian States.	Do.
53	Kabha	Do.	Do.	A. G. Patiala	Do.
54	Jhind	Do.	Do.	D. C., Umballa	Do.
55	Patiala†	Do.	Do.		Do.
56	Kalsiat	Do.	Do.		Do.

* Sent in original

† Copied in the Compilation Department.

‡ Copied in the Copying Section.

§ Copied in Office.

Nature of Return or Report.	When due.	To whom sent.	Authority.	Remarks.
ANNUAL—continued.				
Final Exchange Account, Simrour	10th August	Commr., Delhi Dn.	C. A. C., Art. 1130.	
Do., Matekolda	Do.	D. C. Ludhiana	Do., do.	
Do., Ramgarh Jagirdars	Do.	D. C. Umballa	Do., do.	
Do., Kapurthala	Do.	D. C. Jullundur	Do., do.	
Do., Faridkot	Do.	D. C. Ferozepur	Do., do.	
Do., Chamba†	Do.	Commr., Lahore	Do., do.	
Do., Mandi†	Do.	D. C. Kangra	Do., do.	
Do., Suket†	Do.	Do	Do., do.	
Do., Bikanir	Do.	Pol. Agent Maunt Abu	Do., do.	
Do., Nawab of Loharu	Do.	D. C. Hissar	Do., do.	
Do., List of Foreign Bills issued.†	Do.	A.-G. & Comptroller concerned.	Do., do.	
Receipts and Charges of Judicial Courts.†	Do.	G. P.	G. P. No. 748, dated 9th July 1883.	
Do. do.†	Do.	C. C	C. C. No. 2804 G, dated 1st July 1892.	
Final Certified List of Fund Subscriptions.†	Do.	Officers concerned	C. A. C., Chap. 46.	
Final Distribution Statement*	12th August	A.-G.	Do., Art. 1356.	
Final Departmental Returns of Receipts and Charges.*	15th August	Officers concerned	Do., Art. 929.	
Provincial Services Abstract†	Do.	G. P.	Do., Art. 1355.	
Local Fund Abstract†	Do.	Do.	Do., do.	
Comparative Statement of Receipts and Charges†	Do.	C.-G.	Do., ...	
Parliamentary Returns, viz., Statement of Parliamentary Fees†	Do.	Do.	C. A. C., Art. 1076 (1).	
Statement of Provincial Rates, Receipts in Revenue and Finance Account, Form 18.†	Do.	Do.	Do., do. (2).	
Statement of Salt, Stores†	Do.	Do.	Do., do. (4).	
Do. Marine Receipts and Charges†	Do.	Do.	Do., do. (6).	
Do. Special Loans to Land-holders and other notabilities in the Punjab.†	Do.	Do.	Do., Art. 1415.	

		Do	(C.-G. and G. P.	Do.	do.
81	Statement of Loans to Mufassal Municipalities and District and other Local Fund Committees†	Do	...	...	...
82	Statement of Imperial Loans	Do.	Do.	Do.	do.
83	Statement of Loans in Finance and Revenue, Form 83A.	Do.	C.-G.	C. G. No. 1113, dated 1st October 1890.	do.
84	Statement of Cash Balances†	Do.	Do.	G. A. C., Art. 1073 (8).	do.
85	Final Currency Charges†	Do.	Do.	Do., Art. 122.	do.
86	Sale proceeds of plain paper (Punjab)†	Do.	C. G.	G. P. No. 1714, dated 14th August 1891.	do.
87	Do. do. (N.-W. F. P.)...	Do.	Judicial Commissioner	C.-G.'s No. 1265, dated 15th September 1897.	do.
88	Statement of Tour Charges of H. H. the Lieutenant-Governor.	Do.	C.-G.	—Case G. P. 1757-97.	do.
89	Annual Report on Local Funds	Do.	G. P. and C. G.	Art. 1275 and 1387, C. A. Code	do.
90	Annual Statements of District Fund Receipts and Payments.	Do.	do.	G. P. letter No. 925, dated 4th June 1880.—(Case G. P. 1445v).	do.
91	Civil Account, March Final†	Do.	C.-G.	C. A. C., Art. 1075,	do.
92	Final Gazette Notification*	20th August†	Seccit. Press	C. A. C., Art. 1438.	do.
93	Outstanding Bills†	1st Sept.	C.-G.	Do., Art. 1187.	do.
94	Statement showing the details by accounts of the total Debits and Credits to the P. W. Department.	Do.	Do.	...	do.
95	Outstanding of Exchange Accounts India†	Do.	C.-G. & C. I. T.	Do.	do.
96	Do.	Do.	Do. & Comptlr.	Do.	do.
97	Do.	Do.	Do. and A.-C.	Do.	do.
98	Do.	Do.	Do. & Comptlr.	Do.	do.
99	Do.	Do.	Do. & A.-G.	Do.	do.
100	Do.	Do.	Do.	Do.	do.
101	Do.	Do.	Do.	Do.	do.
102	Do.	Do.	Do.	Do.	do.
103	Do.	Do.	Do.	Do.	do.
104	Do.	Do.	C. G. and Exmtr.	Do.	do.
105	Do.	Do.	Do.	Do.	do.
106	Do.	Do.	Do.	Do.	do.
107	Do.	Do.	Do.	Do.	do.
108	Do.	Do.	Do.	Do.	do.
109	Do.	Do.	Do.	Do.	do.

* Sent in original. † Copied in the Copying Section.

No.	Name of Return or Report.	When due.	To whom sent.	Authority.	REMARKS.
ANNUAL.—concludes					
110	Outstanding of G. I. P. Railway†	1st Sept.	C. G. and Exmr.	C. A. C., Art. 1157.	
111	Do. Military, Eastern C.†	Do.	Do. and Control- ler, M. A.	Do., do.	
112	Do. " do. Northern C.†	Do.	Do.	Do., do.	
113	Do. do. Secunderabad Division.†	Do.	Do.	Do., do.	
114	Do. do. do. Burma Division	Do.	Do.	Do., do.	
115	Do. do. do. Western C.†	Do.	Do.	Do., do.	
116	Do. do. do. Marine†	Do.	Do. and Exr.	Do., do.	
117	Journal Entries, 1st 1st†	10th Sept.	C. G.	Do., Art. 1073.	
118	Do. do. affecting P. W. in charge of Civil Officers.†	Do.	A.-G., P. W. D.	C. G. letter No. dated	
119	Special Loans to Municipalities (Loans out- side the Government accounts).†	15th Sept.	G. P.	G. P. No. 1868, dated 23rd Sept. 1889.	
120	Figures for columns 13 and 14 of state- ment I. C. of the Punjab Administration Report.	Do.	Do.	G. P. No. 528, dated 15th August 1898—(G P. 1889-90.)	
121	Statement showing the charges on Stationary and Printing.	8th Octr.	C. G.	O. G. letter No. 488, dated 7th June 1902	
122	2nd List of Journal entries†	10th October	Do.	C. A. C., Art. 1073.	
123	Do. affecting P. W. in charge of Civil Officers.	Do.	Do.	Do.	
124	Tabular Statement of Journal Entries affect- ing I.—Land Revenue Head.	20th October	F. C.	F. C. No. 7080, dated 19th November 1892.—(Case F. C. 1337.)	
125	Estimates of Provincial Loan Account†	1st November	G. P.	G. P. Endorsement No. 1515, dated 25th July 1890.	
126	8rd List of Journal Entries†	10th Novr.	C. G.	O. A. C., Art. 1073.	
127	Do., affecting P. W. in charge of Civil Officers†	Do.	A.-G., P. W. D.	Do.	
128	Statement of Indebtedness of Local Bodies...	30th Novr.	C. G.	C. A. C., Art. 1418.	

129	Last Supplementary Exchange Account with India.	1st December	C. I. T.	...	C. I. T. No. 146 A. C., dated 23rd May 1898.— (Case O. I. T. 1883-97.)
130	Final List of Journal Entries affecting P. W. in charge of Civil Officers.†	15th December	A.-G., P. W. D.	...	O.-G.'s No. 1600, dated 6th January 1894.—(Case C.-G. 1883-97.)
131	Final List of Journal Entries†	15th Decr.	C.-G.	...	O.-G. No. 259, dated 9th May 1888.
132	Statement of Exchange Compensation Allowance.	Do.	Do.	...	C. A. C., Art. 1068. G. P. No. 47, dated 9th January 1886.
133	Consolidated Abstracts for November.†	31st Decr. 5th January	Do. G. P.	...	C. A. C., Art. 1419. O.-G.'s No. 1851, dated 28th February 1896.— (Case G. G. 1883-97.)
134	Do.	10th Jan., then Not later March.	O.-G. Do.	...	O. A. C., Art. 897. O.-G. No. 828, dated 29th August 1895.
135	Debt Head Balance Report* Telegram of actuals required for the Revised Estimate.†	31st March At the end of Decem- ber.	Treasury Officers G. P.	...	O. A. C., Art. 1333.
136	Lapsed Local Bills* ...	Journal Entries with a progress account.†	O.-G.
137	Journal and Ledger	2 months after receipt of orders to close books.
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List of Controlling Officers.

NOTES ON THE CLASSIFICATION OF REVENUE AND RECEIPTS IN THE DISTRICT TREASURY ACCOUNTS. (See Chap. 9, Paragraph 38.)

- NOTE.—(A) signifies that the item should be included in the Treasury Register and brought into the Cash Account in a lump sum.
 (B) signifies that the item should be entered separately in the body of the Cash Account in full detail.
 (C) signifies that the item is adjusted in the Accountant-General's Office.
 (D) signifies that full particulars of the item should be given against the printed head in the Cash Account.
 (E) signifies that details of the item are required in a schedule which should accompany the Cash Account.

Heads.	Controlling Authority.	REMARKS.
Fixed collections (A)	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	Credit here collections on account of fixed demand.
Fluctuating collections (A)		Includes receipts under the following heads:— (A).—Temporarily excluded from the revenue roll. (1) Lapsed revenue-free holdings. (2) Revision of assessments until incorporated in the fixed revenue roll. (3) Progressive assessments. (4) Alluvial assessments in estates or parts of estates under fixed assessments. (5) Rent from leases of waste lands until incorporated in the fixed revenue roll. (6) Other items. (B).—Permanently excluded from the revenue roll— (7) Collections from estates held under direct management. (8) Fluctuating assessment of canal irrigated lands. (9) Fluctuating assessment of other lands. (10) Other items.
Sale of Government Estates (A)		
Sale-proceeds of Waste Lands and redemption of Land Tax		
Sale-proceeds of waste lands, including nazrana (A).		
Redemption of land tax (A) ..		The gross receipt should be credited to this head: the charges for measurement being defrayed from deposits made for that purpose by intending purchasers. Credit here the income realized under para. 50 (5) of Revenue Cir. No. 30.

Heads.	Controlling Authority.	REMARKS.
Assessment of alienated lands, less quit-rent. Service commutations (A) ...		Credit to this head tributes paid in lieu of horses and men formerly supplied to the Native Government. License fees paid by contractors should be shown here.
Rents, &c., of Fisheries (A).	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Provinces.	
Miscellaneous.		
Mutation fees (A)	Director of Land Records, Punjab, and Revenue Commissioner, N.-W. F. Province.	Credit here the Government share only. The undisbursed portion of the patwāris' share should be credited to Revenue Deposits (Accountant-General's general letters No. 80, dated 11th November 1897, and No. 47, dated 7th March 1898).
Recovery of cost of Settlement from Assignees of Land Revenue (A).		Cost of settlement operations recovered from muafidars and jagirdars should be credited to this head.
Receipts from Mines, Quarries and from Mineral Products in Forests and Lands not under the Management of the Forest Department (A)		Income realized from quarries and mineral products in Government forests and lands under the management of the Forest Department should be credited as Forest Revenue and not to this head. Royalties on mines and quarries recoverable from Departmental Officers should be reported to this office of adjustment.
Fines and Forfeitures of Revenue Court (A).		Credit rent only; the sale proceeds of the lands or buildings or of the trees thereon should be credited to P. W. Department.
Recoveries on account of Law Charges, including those in England on Appeals from India (A).		
Rent of Railway Land, Class B. or C. and Rent of Buildings situated on such lands (A).		
Sale proceeds of trees, grass, &c. (A)		Receipts from sale of trees, grass, &c., on <i>rakhs</i> and <i>nasul</i> lands in charge of Deputy Commissioner should be credited to this head.—(G. P. No. 584, dated 4th June 1894—Case La. 1785-77).
Recoveries on account of Canal and Survey Demarcations (A) and (D).	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	Credit to this head all sums recovered on account of advances made in connection with the survey and demarcation of lands commanded by the Chenāb and Sidhnai Canals.
Receipts from Tirni (A)		Under the head "Other items" should be included (1) <i>Mālikdān</i> or allowances to excluded proprietors; (2) Interest on suspended Land Revenue; (3) Rent of Lands leased for a year or for a single harvest; and (4) Deduction made by the Collector under Rule XLVIII, Chapter I of the Judicial Circulars, Vol. I, page 29, from the sales of land after deducting the expenses incurred in the conduct of sales.
Do. Sajji (A)		
Other items (A and D)		

Heads.	Controlling Authority.	REMARKS.
Revenue Record Room Receipts.		
Fees for inspection of Records (A) ...		The head is intended for Revenue Courts only.
Record Office Fees (A) ...	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	The fees realized in all Courts, except Divisional and Small Cause Courts, under Rule 22 (1) of the Punjab Government Notification No. 79, dated the 1st March 1888, and the Chief Court's Book Circular No. III—2378 of 1890, should be credited here. The credits in the case of the Divisional and Small Cause Courts should be given to the Incorporated Local Fund provided for the purpose—see Standing Order No. 68.
Sale-proceeds of waste paper (A) ... Miscellaneous (A and D) ...		Includes the surplus balance at credit of the Judicial Record Fees' Fund transferred quarterly by the District Officers.
II.—OPIUM.		
Cost price of opium sold in the Excise Department (A).		The credit for the gross sale-proceeds should be divided between Opium and Excise; a sum equal to the cost of the drug being credited to <i>Opium</i> , and the balance to <i>Excise</i> —see Standing Order No. 8.
IV.—STAMPS.		
Sale of General Stamps.	Inspector-General of Stamps and Commissioner of Excise, Punjab, and Revenue Commissioner, N.-W. F. Province.	
One-anna stamps for receipts and cheques (A and E).		
Bills of Exchange of Hundis (A and E).		
Other General Stamps (A and E) ...		The deductions made in the <i>Plus</i> and <i>Minus</i> Memo. should correspond with the credits shown against these heads, see Standing Order Nos. 30 and 31. Stamps returned by purchasers as not wanted should not be re-issued, but should be dealt with as spoilt stamps. But those which are taken back from a stamp vendor or his heirs may be placed in store and re-issued.
Sale of Court-Fee Stamps (A and E).		Record Room receipts realized in stamps should be credited here.

Heads.	Controlling Authority.	REMARKS
<p>Sale of plain paper to be used with Court Fee Stamps (A and E).</p> <p>Duty on impressing documents.</p> <p>Duty on unstamped paper (A) ...</p> <p>Duty on insufficiently stamped paper (A).</p> <p>Duty on debentures compounded (A)</p> <p>Other items (A and D) ...</p> <p>Fines and penalties (A)</p>	<p>Chief Court, Punjab, and Judicial Commissioner, N.-W. F. Province.</p>	<p>Credit here the sale-proceeds of the paper sold under Judicial Cir. Section XVII, page 93, Volume III.</p> <p>Includes duty for impressing documents. Credit here the duty only.</p> <p>The duty levied under Section 8 of the Stamp Act I of 1879 should be credited here.</p> <p>Penalties under the Stamp Act I of 1879, do not all go to the same head; those levied by Courts under Chapter IV (Documents unstamped or insufficiently stamped) go to stamps; the amount of the duty, to the minor head <i>Duty on impressing documents</i>; the penalty, to <i>Fines and Penalties</i>; those levied under Chapter VIII (Criminal Penalties), to <i>Law and Justice</i>—see para 2 of Standing Order No. 8.</p>
<p>Miscellaneous.</p> <p>Adjudication Fees (A) ...</p> <p>Other items (A and D) ...</p> <p>Cash recoveries of previous years (A, D and F).</p>	<p>Inspector-General of Stamps and Commissioner of Excise, Punjab, and Revenue Commissioner, N.-W. F. Province.</p>	<p>Fees levied under Section 30 of the Stamp Act I of 1879 should be shown against this head.</p> <p>Cash recoveries in pauper suit should go to Court Fees realized in cash under XVI A.—<i>Law and Justice</i>.</p>
<p>V.—EXCISE.</p> <p>License and Distillery Fees and Duties for the Sale of Liquors and Drugs.</p> <p>License fees (A)</p> <p>Distillery fees (A)</p> <p>Still-head duty (A)</p> <p>Opium license fees (A)</p> <p>Farm of other Drugs (A)</p> <p>Acresage on land cultivated with the poppy (A).</p>		<p>Credit to this head fees for license to sell wholesale or retail spirituous liquors of native or foreign manufacture.</p> <p>Credit to this head fees for permission to work distilleries on any system. All payments according to the quantity manufactured and removed for sale.</p> <p>Credit to this head fees on leases or licenses for wholesale and retail vend of opium.</p> <p>Fees on leases or licenses for retail vend of hemp drugs (<i>bharg, charas, &c.</i>) should be shown against this head.</p> <p>Acresage duty on poppy cultivation should be credited to this head.</p>

Heads.	Controlling Authority.	REMARKS.
Transit duty on Excise Opium.		The duty of Rs. 210 leviable on each chest of Málwa opium imported into the Punjab through Ajmere should be shown here (G. I. Notification No. 1546, dated the 22nd March 1889, published at page 174 of the G. I. Gazette, Part I, dated the 28rd March 1889).
Gain on sale-proceeds of Excise Opium (A)		The profit on the sale of Excise opium obtained from Benares should be credited here—see Standing Order No. 8.
Sale-proceeds of Confiscated Opium.		
Fines, Confiscations and Miscellaneous.		
Fines and Confiscations (A) ..		Proceeds of fines and confiscations should be credited to <i>XVIA.—Law and Justice</i> , when realized by Judicial Officers, and to <i>Licence</i> when imposed for the breach of any fiscal law realized by Revenue Officers.
Other items (A and D) ..	Commissioner of Excise Punjab, and Revenue Commissioner, N.-W. F. Province.	Includes: (1) Sale-proceeds of fruit trees, &c, within the Excise Office compound if realized by Excise Officers; (2) sale-proceeds of locks if sold by the Excise Department; (3) sale-proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department; (4) sale-proceeds of measuring glasses and old furniture; (5) sale-proceeds of old stores and materials of distillery buildings, if the sales are effected under orders of the Excise Department; (6) rent of Ganja-gola in the Excise Office compound; (7) rent of godowns; (8) rent of distillery land; and (9) godown hire if the godown rent is realized by the Excise Department.
		The sale-proceeds of opium boxes and their gunny coverings should be taken to <i>XXV.—Miscellaneous</i> , as it is not always practicable to distinguish them from other boxes and their

Heads	Controlling Authority.	REMARKS.
VI.—PROVINCIAL RATES.		
Rates and Cesses on Lands. 4th Local Rate under Act XX of 1883 (A).	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	The distribution between provincial and Local should be made in the Treasury Accounts, i.e., the total receipts for the month should be shown in the Cash Account in the proportions of 4th and 4ths under Provincial and Local respectively. The local rate realized from lands irrigated by the Sidhnai Canal should be credited to Government and the District Fund in the same proportions as above.—(G. P. No. 28, dated the 10th July 1891.— <i>Case Mul.</i> $\frac{7}{1890}$).
		Local Rate paid into a Treasury, other than that in which it is due, should be remitted to the district concerned by Remittance Transfer Receipt on payment of premium at the rates given in Article 143 (1b) of the Civil Account Code, Volume I, when the amount to be remitted exceeds Rs. 150 Remittances of Rs. 150 and under should be managed by the rate-payers themselves without the intervention of the Treasury Establishments— <i>F. C.'s No. 7067</i> , dated 19th November 1892—(<i>Case D. F.</i> $\frac{3(a)}{1891-92}$). G. P. No. 28, dated 10th July 1891.
Rates levied for the management of Wards' estates (A).		The cess varies and is fixed by the Financial Commissioner under the authority of the Punjab Government— <i>vide</i> G. P. Notification No. 1122, dated 23rd July 1873 (<i>G. P. Gazette</i> , dated 7th August 1873, page 490). It is intended to cover the cost of management, &c., the expenditure on which is charged under "3—Land Revenue."
VIII.—ASSESSED TAXES.		
Income Tax.		
Deductions by Government from salaries and pensions (c). Deductions by Government from interest on Government securities (C).	None.	The receipts are seldom credited in the Treasury Accounts as they are deducted from the payment vouchers. Should, however, such receipts be paid in cash, they should be shown in full detail in the Cash Account. When such receipts are received from the Public Works and the other Departments mentioned in para. 3 of Standing Order No. 10, they should be dealt with as directed therein.

Heads.	Controlling Authority.	REMARKS.
Deductions by Government from interest on other securities (A). Deductions from salaries and pensions paid by local Funds. (A).		The tax levied upon debentures, &c., should be credited here
Tax on profits of Companies (A) ...		Deductions made from the salaries, &c., paid by Local Funds should be entered against this head. For further particulars, see Standing order No. 11.
Tax on salaries paid by private persons (A).		This head is intended to show receipts realized under Section 12 (2) of the Income Tax Act II of 1886.
Tax on other sources of income (A)...	Financial Commissioner, Punjab, and Revenue Commissioner, N. W. F. Province	Represents deductions made from persons employed by private firms. See Standing order No. 11.
Fines and penalties (A)		Credit here the revenue realized under Part IV, Schedule II, appended to Act II of 1886.
Miscellaneous (A and D)		Recoveries of fines inflicted under the Income Tax Act should be exhibited here.
		This head is intended for the accommodation of receipts which do not fall under any of the other heads.
X.—REGISTRATION.		Note.—An actual remittance is not necessary in the case of Income Tax realized in a district other than that in which it was due, but a note of the amount and district should always be made in the quarterly statement sent to the Financial Commissioner.
Fees for Registering Documents.		General letter No. 128, dated the 7th December 1889.—(Case R. P. 6 of 1889.)
Fees for registering Joint Stock Companies (A).		Credit here fees realized under Act VI of 1882.
Fees for registering other documents (A).		Includes: (1) fees on registration affecting immovable property; (2) fees on registration affecting moveable property; (3) fees on registration of wills; and (4) fees on registration of written authorities to adopt other than those conferred by will
Fees for Copies of Registered Documents (A).		For rates, see table of fees printed as Appendix III to the Punjab Registration Manual.
Miscellaneous.		Includes: (1) fees for authentication of powers of attorney; (2) fees on deposit of covers containing wills; (3) fees on withdrawal of sealed covers containing wills; (4) fees for opening sealed covers containing wills; (5) fees on filing translations; (6) fines; (7) fees on commissions issued; (8) fees on visits paid; (9) extra fees for registrations by Registrars; (10) fees for inspection of books and indices; and (11) other miscellaneous receipts.
Fees for searching records (A) ..	Inspector-General of Registration, Punjab, and Revenue Commissioner, N. W. F. Province.	
Miscellaneous (A and D).		

Heads.	Controlling Authority.	REMARKS.
XI.—TRIBUTES FROM NATIVE STATES		
Tribute from Chamba (A).		The sums realizable are fixed by treaty or engagement in each case. The State from which the sum is realized, and the period for which recovered should be invariably mentioned in the Cash Account.
Do. Kapurthalla (A).		
Do. Mandi (A).		
Do. Sukaith (A).		
Do. various petty States (A).		
Fees on succession to Native States (A.)	Financial Commissioner, Punjab.	Whenever these fees are credited, the name of the Chief or State together with the amount received from it on any previous occasion and the year in which it was paid, should be stated against the entry in the Cash Account.
B.—INTEREST.		
XII.—INTEREST.		
Interest on loans to Municipal and other Public Corporations (excluding Presidency Corporations).		
<i>To Municipalities.</i>		
Simla Municipality.		
Lahore do.		Particulars should be given in the Cash Account of the nature of the loan and for what period interest has been received.
Peshawar do.		
Edwardesabad Municipality.		
Dera Ghazi Khan do.		
Delhi Municipality.		
Interest on loans to Land-holders and other Notabilities.	None.	
On Temporary Loans (B).		
On other items (B).		
Interest on advances to Cultivators.		
On loans under the Land Improvement Act, XIX of 1883 (C).	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	To avoid errors of classification both in this and District Offices, it has been arranged that the entire repayments of these loans should, in the first instance, be credited by the Treasury to "Principal," and that the amount
On loans under the Agriculturists' Loans Act, XII of 1884 (C).		

LIST OF CONTROLLING OFFICERS.

Heads.	Controlling Authority.	REMARKS.
		<p>realized on account of interest should be adjusted quarterly by this office by a transfer debit to the loan concerned and credit to "Interest." To carry out this arrangement, it is necessary that no entries should be made against these heads by the Treasury, but that the whole sum received should be shown against the special heads given on page 141.</p> <p>At the close of each quarter, a statement is prepared by the Accountant-General and forwarded to each Deputy Commissioner, and on its return to this office, duly completed, the necessary adjustment is made, the Treasury Officer being requested at the same time to alter his <i>Plus</i> and <i>Minus</i> Memorandum for the quarter concerned by the amount of interest transferred away from the head "<i>Loans</i>." In the case of the quarter ending 31st March, the Accountant-General will fill in the columns 2 to 6 for January and February only and will send the statement to the Deputy Commissioners in March. Deputy Commissioners will themselves enter the figures for March in all the columns and return the statement to Accountant-General as early in April as possible.—[<i>F. O.'s Cir. No. 27, dated 19th May 1890, rule 23</i>].</p>
Interest on arrears of Revenue (A).	Finl. Commr., Punjab and Revenue Commr., N.-W. F. Province.	The contribution realized to compensate the Public Treasury for the cost of favourable interest paid to the fund on behalf of subscribers is credited to this head.
Percentage from Subscribers to Encroached Service Family Pension Fund under Article 841 of the Civil Service Regulations (C).	None.	The interest realized on Government Securities belonging to endowments of an Educational or Medical Institution should be shown here.
Interest on Government Securities. Education Department (A & D) ... Medical do do.		
Miscellaneous. On the unpaid portion of purchase-money of waste lands (A & D). On the unpaid portion of commutation of the claim of Government to Land Tax (A & D). On other accounts (A & D).	Financial Commis- sioner, Punjab, and Revenue Commr., N.-W. F. Province.	Includes interest on arrears of Forest Revenue.

Heads.	Controlling Authority.	REMARKS.
D.—RECEIPTS BY CIVIL DEPARTMENTS.		
XVIA.—LAW AND JUSTICE—COURTS OF LAW.		
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY (A).	None.	A monthly statement of the sum realized by each Court should be sent to the Accountant-General.
Court-fees, realized in cash.	Inspector-General of Stamps, &c., Punjab,	Fees realized from petition-writers on account of the grant of a duplicate license certificate should be credited against this head.—(<i>Case La. 15, 1-2-2.</i>)
Process-servers' fees (A) ...	and Revenue Commr.,	
Recoveries on account of pauper suits (A).	N.W. F. Province.	
Other items (A & D) ...		
General Fees, Fines and Forfeitures.		See remarks above against <i>Sale-proceeds of unclaimed and escheated property</i> . Fines imposed by a District Superintendent of Police acting magisterially, and all fines imposed by Judicial Officers should be taken to this head, though rewards go against the revenue head on whose prosecution the fine is imposed. Fines, which under competent authority, are credited to Municipal or other Local Funds should be given to the Fund concerned—see Standing Order No. 8.
Fees levied by Chief Court (A) ...		
Fees levied by Subordinate Civil Courts (A).		
Magisterial fines (A) ..		
Other general fees, fines and forfeitures (A)	None.	Includes fines realized under Section 47 of the Punjab Frontier Crimes Regulations of 1887. A statement showing the particulars of the credits to this head should always accompany the Cash Account. The statement should be in the prescribed Form A. F. No. 23. Sanitary fines should also be taken to this head, and not to XX.— <i>Medical</i> .
Miscellaneous fees and fines.		
Fees received by Government Officers under Act XXVI of 1881 for acting as Notaries Public (A).		The net collections should be credited here. Government servants appointed Notaries Public, under Act XXVI of 1881, should defray all legal expenses incurred by them in the discharge of their duties as such Notaries Public out of the fees received by them.

Heads.	Controlling Authority.	REMARKS.	
Miscellaneous.			
Other items (A and D).	None.		
XVI B.—LAW AND JUSTICE—JAILS.			
Hire of convicts (A) ... Recoveries of transportation and Jails charges recovered from Native State (A and C). Miscellaneous (A and D) ...	Inspector-General of Prisons, Punjab, and Administrative Medical Officer, N.-W. F. P.	Includes; (1) value of convict labour realized in cash, and (2) adjusted by transfer in the Accountant-General's Office.	
Jail Manufacture.			
Proceeds of articles manufactured at Jails (A).			Under this head should be credited the gross selling price of articles manufactured in a Jail, and payments received for work done in it; but receipts on account of Jail presses, which are creditable to XXIII.—Stationery and Printing, should not be shown here.
Miscellaneous (A and D)			
XVII.—POLICE.			
Police supplied to Municipal, Cantonment and Town Funds.	None.	Includes recoveries on account of clothing, &c. The Treasury Officer's duty in connection with the recoveries of the sums creditable to these heads will be found in Standing Order No. 16.	
Recoveries on account of Police supplied to Municipalities (A and D). Recoveries on account of Police supplied to Cantonments (A and D).			
Police supplied to Public Departments, Private Companies and Persons.			
Police supplied to Public Departments (A). Police supplied to Private Persons (A). Recoveries on account of Punitive Police (A and D).	Inspector-General of Police, Punjab, and N.-W. F. P.		
Recoveries on account of Village Police.			
Recoveries on account of village chonkidars (A).			

LIST OF CONTROLLING OFFICERS.

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Heads.	Controlling Authority.	REMARKS.
Cash Receipts under the Arms Act (A)	Commissioner.	License fees paid in cash should be credited here, and those paid in stamps to the head "Stamps." Proceeds of fines and confiscations should be credited to XVI A.—Law and Justice, when realized by Judicial Officers and to XVII.—Police, when realized by the Police Department.—[C. G.'s No. 915, dated the 5th September 1892—Case D. I. K. 1897.]
Fees, fines and Forfeitures.		
Fees, fines and forfeitures (A)	Inspector-General of Police, Punjab, and N.-W. F. Province.	Includes; (1) Gambling fees, and 2 Infanticide receipts.
Stage-carriage licenses (A)	...	The license fee levied under Section 4 of the Stage Carriage Act, XVI of 1861, and creditable to Government, should be recorded here.
(Cattle Trespass Act I of 1871.)		
Fines on stray cattle (A)	Commissioners, Punjab, and Revenue Commissioner, N.-W. F. Province.	This head is intended for the exhibition of fines realized from pounds under the control of Government; the proceeds of fines realized from cattle pounds under the management of Local Bodies should be credited to the fund concerned.
Sale of unclaimed stray cattle (A)	...	The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time should be credited here.
Miscellaneous (A and D)	...	Intended for Provincial Cattle Pound receipts not creditable to the two preceding heads.
Recoveries on account of transferred properties (cattle-pounds) (A and D).	None.	Contributions paid by Municipalities only for such properties transferred to their control should be shown here.
Superannuation Receipts.		
Pension contributions of Police employed for Private Companies and Persons (A).	Inspector-General of Police, Punjab, and N.-W. F. Province.	Includes contributions for pensionary and absentee charges of Police guards recovered from private individuals and corporate bodies.
Miscellaneous.		
Miscellaneous (A and D)	...	Among other items, recoveries for losses or damage done to Ordnance stores supplied to the Police Department, should be exhibited here.

Heads.	Controlling Authority.	REMARKS.
XIX.—EDUCATION.		
Fees, Government Colleges—General (A).	Director of Public Instruction, Punjab, and Inspector General of Education, N.-W. F. Province.	Fees realized from Colleges maintained at the expense of Government should be shown here.
Fees, Schools, General.		
Secondary Schools (A).		For fees, including receipts of Boarding schools, realized in schools maintained by Provincial Revenues.
Primary Schools (A).		
Contributions.		
From Native States and private persons (A).		Interest realized on Government securities should be shown under XII.— <i>Interest</i> , but all other income such as rent of lands, &c., should be credited to this head. The capital value of the endowments will not of course appear in the Accounts at all.
From Municipalities (A).		
Income from Endowments (A).		
Miscellaneous.		
Sale-proceeds of books (A).		
Education Press receipts (A).		
Miscellaneous (A and D).		
XX.—MEDICAL.		
Medical College Fees (A).	Inspector-General of Civil Hospitals, Punjab, and Administrative Medical Officer, N.-W. F. Province.	These receipts are credited at Lahore only.
Hospital Receipts (A).		Includes receipts from paying patients and Lock Hospital receipts.
Lunatic Asylum Receipts.		
Receipts from paying patients (A).		Sums realized from the relatives of lunatics; and the earnings of the latter.
Sale-proceeds of manufactures (A).		
Contributions from Municipal Funds (A and D)	None.	The contribution recoverable from these funds are communicated annually to Treasury Officers, and the sums should be realized and credited as early as practicable.
Contributions from Cantonment Funds (A and D).		
Other receipts (A and D).	A. G. of Civil Hospitals, Punjab, and Administrative Medical Officer, N.-W. F. Province.	
Medicines sold by Civil Surgeons (A).		

Head-	Controlling Authority.	REMARKS.
Contributions.		
By Municipalities towards maintenance of Police Hospitals (A & D).		The nature of these receipts is given, and the duty of the Treasury Officer in connection with them laid down in Standing Order No. 18.
By Cantonments towards maintenance of Police Hospitals (A & D).		
By Municipalities to Lahore Medical College (A & D).	None.	The contributions guaranteed by certain Municipalities towards the enlargement of the Lahore Medical College should be shown here. A list of these contributions will be found in Appendix Q.
Miscellaneous.		
Fees on water analysis (A)	I. G. of Civil Hospitals, Punjab, and Administrative Medical Officer, N.-W. F. Province.	
Sanitary fees (A)		Sanitary fines should in future be credited under XVI A.—Law and Justice.
Other receipts (A and D)		
XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.		
Botanical and other Public Garden Receipts.	Director of Land Records and Commrs., Punjab, and Revenue Commr., N.-W. F. Province.	
Subscriptions and receipts on account of Agri-Horticultural Gardens (A).		
Subscriptions and receipts on account of other gardens (A).		
Receipts on account of Experimental Cultivation.		
Income from Bruceabad Farm (A)	Commissioners, Punjab, and Revenue Commr., N.-W. F. Province.	The receipts are realized in the Dera Ghāzi Khān District only.
Receipts on account of Public Exhibitions and Fairs.		
Fees from Horse Fairs (A)	Director of Land Records Punjab, and Revenue Commr., N.-W. F. Province	Income derived from Fairs other than those under the control of local bodies should be shown here.
Do. other Fairs (A)	Do.	
Contributions by Municipalities for transfer of Cattle Fairs (A & D).	None.	The annual contribution of Rs 5,500 recovered from the Amritsar Municipality should be credited to this head

Heads.	Controlling Authority.	REMARKS.
<p>Emigration Fees (A).</p> <p>Examination Fees (A and D).</p> <p>Miscellaneous.</p> <p>Miscellaneous (A and D).</p>	<p>None.</p> <p>Commissioners, Punjab, and Revenue Commissioner, N.-W. F. Province.</p>	<p>Fees in examinations, other than those coming under the heads of "Law and Justice" and "Education," should be credited to this head, <i>vide</i> note 60 on page 667 of the Civil Account Code.</p>
<p>E.—MISCELLANEOUS.</p> <p>XXII.—RECEIPTS-IN-AID OF SUPERANNUATION.</p> <p>Contributions for Pensions and Gratuities</p> <p>Contributions of Officers lent to Municipalities or Corporations (A).</p> <p>Contributions of persons employed by the Court of Wards (A).</p> <p>Contributions of Officers lent, to other Foreign Service (A).</p> <p>Annuity deductions of members of the Covenanted Civil Service lent to Native States, &c., for short terms, &c. (A).</p> <p>Miscellaneous (A and D).</p>	<p>None.</p>	<p>The name of the Officer on whose account the contribution is received, together with the date and the period for which paid, should always be noted in the Cash Account. In the case of officers making payment for the first time, it is essential that the number and date of the Government order authorizing the transfer should be quoted in the Cash Account.</p>
<p>XXIII.—STATIONERY AND PRINTING.</p> <p>Stationery Receipts—Imperial.</p> <p>Cost of Stationery supplied from Central Stores to Imperial State Railway (A and D).</p> <p>Sale-proceeds of Stationery recovered from Local Funds and other Bodies (A and D).</p> <p>Cost of Stationery supplied from Central Stores to Provincial State Railways (A and D).</p>	<p>Controller of Stationery, Calcutta</p>	<p>The cost of Stationery realized in cash should be credited here (C. G.'s No. 2163, dated the 25th March 1886. <i>Case, G. I., 4 of 1886.</i>) It may be useful to consult Standing Order No. 90 in this connection.</p>
<p>Stationery Receipts.</p> <p>Sale-proceeds of Stationery (A).</p>	<p>None.</p>	<p>The sale-proceeds of boxes in which stationery is supplied from the Central Stores at Calcutta should be shown under XXV—Miscellaneous.</p>

Heads.	Controlling Authority.	REMARKS.
Sale-proceeds of Stationery by Secretariat Press (A).	Chief Secretary to Government, Punjab.	{ These receipts are practically realized at Lahore only.
Sale of Gazettes and other Publications.		
Subscription to English Gazettes (A). To Urdu do. (A). Advertisements (A). Sale of Gazettes (A).		
Sale of other publications (A).		
Other Press Receipts—Imperial.		
Cost of printed works recovered from State Railways, Imperial (A and D).	None.	The price of these books is one anna a Copy.—See Standing Order No. 19.
Other Press Receipts.		
Cost of printed work recovered from State Railways, Provincial (A and D).		
Cash recoveries on account of printed work performed by Jail Presses for Local Bodies and individuals (A and D).	Inspector-General of Prisons, Punjab, and Administrative Medical Officer, N.W. F. Province.	
Cost of service books recovered (A).		
Cash recoveries on account of printed work performed by other Presses for Local Bodies and individuals (A and D).	None.	
Cost of printed work performed for Public Departments by Jail Presses (A and C).			Inspector-General of Prisons, Punjab and Administrative Medical Officer N.W. F. Province.
Printing executed for Public Departments by Secretariat Press A and C.	Chief Secretary to Government, Punjab.	
Miscellaneous receipts of Secretariat Press (A and D).		
Miscellaneous (A and D).	None.	

Heads.	Controlling Authority.	REMARKS.
XXV.—MISCELLANEOUS.		
Premium on Bills (A).	None.	Includes premium on land-revenue of one district paid in another, and payments by a Branch Bank for permission to take over a surplus which otherwise would be removed by bills or specie remittance.
Unclaimed Deposits.		
Unclaimed Deposits (C)		On receipt of the statement prescribed by Rule II, Chapter 14 of the Civil Account Code, the necessary adjustment will be made in the Accountant-General's Office. The amount reported as lapsed should be deducted from the <i>Plus</i> and <i>Minus</i> Memoranda for March.
Unclaimed Currency Notes (C) ..		The value of unclaimed Currency Notes is shown here by the Accountant-General (C. G.'s No. 1114, dated the 1st October 1890)—Case C. G., 53 of 1890).
Treasure Trove (A) ...	Commissioners, Punjab, and Revenue Commissioner N.-W. F. Province.	Credit here the income realized under Act VI of 1878. The Indian Treasure Trove Act.
Unclaimed Bills of Exchange of more than three years standing—Imperial.	None.	This head receives credits by transfer only.
Lapsed Transfer Receipts, Civil Department (C).		
Sale-proceeds of Darbar Presents (A and D).	Commissioners, Punjab, and Revenue Commissioner N.-W. F. Province.	Sale proceeds of old stores and materials should be credited to the Department to which they belong. If there is no corresponding receipt head for an Office or Department, the amounts are credited to this head: but see remarks against the head <i>Other Items</i> under F.— <i>Excise</i> .
Sale of old Stores and Materials.		
Sale of old Stores and Materials (A and D).		
Sale proceeds of Stationery boxes, &c. (A).	Do, but in the case of the Secretariat Press, the Chief Secretary to Government, Punjab, and N.-W. F. Province.	See remarks against the head <i>Sale-proceeds of Stationery</i> , under XXIII.— <i>Stationery and Printing</i> .

Head.	Controlling Authority.	REMARKS.
Sale of Lands and Houses, &c. (A). Contribution (A & D). RENTS. Staging Bungalow Fees (A) ...	Commis- sioners Punjab, and Revenue Commissioner, N.-W. F. Province.	Contributions recovered from District Funds should not be shown here. Credit here the income realized from staging bungalows not under the management of Local Bodies.
Recoveries on account of transferred properties (Staging Bungalows) (A and D).	None.	The contributions due by Municipalities owing to the transfer of Dak Bungalows should be credited to this head.
Miscellaneous Fees, Fines and Forfeitures. Marriage fees (A). Burial fees (A). Fees from registration of copyrights under section 18, Act XXV of 1867, as amended by Act X of 1890 (A). Fees for copying and inspecting declarations under section 6, Act XXV of 1867, as amended by Act X of 1890 (A). Fees for stamping weights and measures (A). Fees and subscriptions from petition-writers and traders in Katchery-compounds (A). Other items (A and D) ..	Commis- sioners, Punjab, and Revenue Commissioner, N.-W. F. Province.	Includes fees for copies of certificates.
Extraordinary items—Imperial (A and D). Miscellaneous. Toll fees on the Khyber Road (A). Recoveries on account of Law Charges other than those in Pauper suits (A).	None.	The head is reserved for extraordinary items, Imperial.
	Commis- sioners, Punjab, and Revenue Commissioner, N.-W. F. Province.	Collected at Peshawar only.

Heads.	Controlling Authority.	REMARKS.
Recoveries from Local Funds towards cost of Controlling and Account Offices (A and D).	None.	Contributions paid by Municipal Funds towards the cost of the Establishments maintained in the Commissioner's and District Offices should be credited to this head. Full particulars regarding the names of the Local Bodies, as well as the period for which the recovery is made, should be given in the Cash Account.
Recoveries for audit of Municipal Accounts (A and D).		No recoveries are made at present.
Other items (A and D) ...	Commissioners, Punjab, and Revenue Commissioner, N.-W. F. Province.	Recoveries on account of Departments which have no answering receipt-head should be credited to this head.
J.—IRRIGATION.		
XXIX.—MAJOR WORKS.		
Direct Receipts—Imperial.		
Owner's rate (A)	Financial Commissioner, Punjab, and Revenue Commissioner, N.-W. F. Province.	Credit here the rate imposed on the proprietors of land over and above the regular Land Revenue Assistant, in consideration of the increased rental which accrues to them by reason of canal irrigation. The owner's rate realized on the Agra Canal should be shown distinctly as the amount is not credited to this head, but to the North-Western provinces and Oudh Government.
XX.—MINOR WORKS AND NAVIGATION IN CHARGE OF CIVIL OFFICERS.		
Canal Overseer's cess (Kohát and Pesháwar only) (A).		The income derived from the Miráb cess should be shown against this head. Credit to this head the income derived from the Shahpur station and Sahiwal Canals, which are portions of the Raniwál Canal.
Local Canal cess (Sháhpur) (A).		Credit here the income derived from the Occupiers' rate: the proceeds of water-advantage or owners' rate should be shown under I.—Land Revenue.
Sháh Nahr Canal (Hoshiárpur) (A).		

